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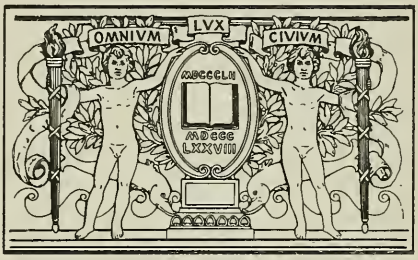

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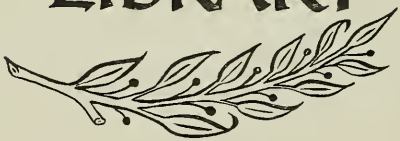

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AUDITOR'S

FIFTY-FOURTH ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

CITY OF BOSTON AND THE COUNTY OF SUFFOLK,

STATE OF MASSACHUSETTS,

FOR THE FINANCIAL YEAR

1865-66.

MAY 1, 1865, TO APRIL 30, 1866.

CITY DOCUMENT.—No. 67.

BOSTON:
ALFRED MUDGE & SON, CITY PRINTERS, 34 SCHOOL STREET.
1866.

Gov Doc
635.11

CITY OF BOSTON.

In Board of Aldermen, May 28, 1866.

ORDERED:

That five thousand copies of the Auditor of Accounts' Annual Report be printed; that three thousand thereof be retained in the custody of the Auditor, at City Hall for distribution, and that the remainder be placed in the several Police Station Houses; and further, that public advertisement be made of the fact that said Reports are placed in the Auditor's Office, City Hall, and the several Station Houses where the citizens may obtain them on application.

Read twice and passed.

Sent down for concurrence.

G. W. MESSINGER, *Chairman.*

In Common Council, May 31, 1866.

Concurred.

JOHN C. HAYNES, *President pro tem.*

Approved June 6, 1866.

F. W. LINCOLN, JR., *Mayor.*

A true copy.

Attest: S. F. McCLEARY, *City Clerk.*

CITY OF BOSTON.

OFFICE OF THE AUDITOR OF ACCOUNTS,
City Hall, June 15, 1866.

TO THE HONORABLE CITY COUNCIL:

Gentlemen: The fifteenth section of the ordinance on Finance requires that the Auditor of Accounts shall annually submit to the City Council a detailed report of the financial transactions of the government, and in conformity with said requirement I have the honor of herewith presenting the Auditor of Accounts' Fifty-fourth Annual Report of the receipts and expenditures, &c., of the City of Boston and the County of Suffolk for the financial year 1865–66, commencing May 1, 1865, and terminating April 30, 1866.

FINANCIAL TRANSACTIONS OF THE YEAR.

The Auditor's accounts show that the expenditures during the financial year 1865–66 were as follows:

On City Account,	$7,439,313 44	
On County Account,	173,050 06	
Total Payments,		$7,612,363 50

The payments by the Treasurer's accounts during the year were as follows: —

On City and County account,	$7,614,876 24	
Add Auditor's drafts not paid,	4,987 26	
Amount carried forward,		$7,619,863 50

Amount brought forward,	$7,619,863 50
Less Auditor's drafts of 1864–65, not paid until 1865–66,	7,500 00
Total as on preceding page,	$7,612,363 50

The Treasurer's accounts, which will be found accompanying this report, show that the balance of cash on hand at the commencement of the financial year, May 1, 1865, was $1,282,204 21

The receipts during the year were as follows: —

On City account,	$8,943,894 83		
On County account,	75,198 44		
		$9,019,093 27	

The payments were as follows: —

On City account,	7,441,826 18		
On County account,	173,050 06		
		7,614,876 24	
			1,404,217 03
Balance in Treasury April 30, 1866,			$2,686,421 24

This balance ($2,686,421.24) is applicable to the payment of the following items, viz: —

Excess of loans and income obtained 1865–66, as stated under the head of "Treasurer's Balance,"	$207,400 52	
Suspense Account,	14,000 00	
City Debt, due 1865–66, but not called for,	4,000 00	
City Hospital, Nichols Fund,	530 50	
Balance to the Sinking Fund, which is the cash amount to the credit of the Committee on the Reduction of the City Debt,	2,460,490 22	
Total as above,		$2,686,421 24

The actual balance to the credit of the "Committee on the Reduction of the City Debt," which is the Debt Sinking Fund, April 30, 1866, was $2,748,365.01, from which the Treasurer advanced on Loans authorized by the City Council, but not negotiated, $287,874.79, leaving the cash balance as stated on page 6, $2,460,490.22. The total amount of the Debt Sinking Fund, April 30, 1865, was $1,458,265.40; same date, 1866, $2,748,365.01, — increase of the Fund since April 30, 1865, of $1,290,099.61.

The total assessment of State, County, and City taxes for 1865, to meet the deficiency in the income during the financial year 1865–66, and to pay Boston's share of the State Tax of 1865 ($1,592,501) was ·

	$5,945,313 84
Add additional bills by omission,	1,134 68
" Supplementary bills, poll-taxes,	194 00
Total assessment,	$5,946,642 52
Tax payments to April 30, 1866,	$5,520,731 84
Abatements,	150,403 15
Outstanding April 30, 1866,	275,507 53
Total as above,	$5,946,642 52

The tax-bills were issued by the Treasurer October 1st, payable November 1, 1865, and the above statement gives indisputable evidence that our citizens have been prompt in paying the taxes which were assessed upon them for defraying the expenses of the various educational, correctional, pauper, police, health, and other departments of our municipality for the financial year 1865–66, and in sustaining its financial credit.

THE EXPENDITURES.

The *expenditures* on account of the *ordinary business* of the City, less the amount of Temporary Loan ($898,725) and City

Debt paid off ($191,716.66) amounted to $3,915,098.03, — a considerable reduction from the previous year — the principal item of said reduction being the interest and premium account of from $1,505,144.71 in 1864–65, to $889,397.69 in 1865–66. The *extraordinary expenditures* for State tax, erecting public buildings, school-houses, &c., amounted to $2,433,773.75, as follows:

State tax,	$1,592,501 00	
Erecting new public buildings, and purchasing land for do.	363,051 70	
Erecting new and altering old school-houses and purchasing land for same,	200,553 64	
Chestnut Hill Reservoir,	107,282 02	
Back Bay Drainage,	85,656 01	
Purchase of Ferdinand Street,	53,850 00	
War Expenses,	23,371 13	
Dover Street (old claims),	7,508 25	
		$2,433,773 75

The *County Expenditures* during the year were $173,050.06, and the revenue from the same source $75,198.44—balance against the county of $97,851.62. Of the expenditures only $45,553.82 was paid on the Mayor's draft through the Auditor's office. By an act of the Massachusetts Legislature passed this year, all the Jail and Police Court accounts which have heretofore been audited and allowed by a Board of Accounts consisting of the Judge of Probate of Suffolk County, and the Police Court Justices, will in future be done so by the Board of Aldermen acting as County Commissioners, and paid in the usual manner through the Auditor's office. The said act went into effect April 30, 1866.

DEPARTMENT EXPENSES.

The expenditures of the principal departments of the City for the financial year 1865–66 are given below, including the salaries of all the officers attached to each which are charged in this Report to Salaries, compared with those of the year previous, viz:—

CITY HOSPITAL.

	1865-66.	1864-65.
Expenses,	$74,390 29	$56,996 13

Income, 1865–66, $6,198.27; previous year, $3,000.

FIRE DEPARTMENT.

	1865-66.	1864-65.
Department generally,	$137,551 92	$135,730 65
Fire Alarm Department,	17,070 73	12,299 74
Repair of Engine Houses,	9,441 46	7,146 92
	$164,064 11	$155,177 31

There was, in addition to the above, $28,053.29 expended for new brick Engine Houses for Companies No. 10 and 11.

INTERNAL HEALTH DEPARTMENT.

	1865-66.	1864-65.
Expenses and Salaries,	$193,111 55	$186,696 05

Income, 1865–66, $19,637.78; previous year, $20,147.31.

POLICE DEPARTMENT.

	1865-66.	1864-65.
Expenses and Salaries,	$400,683 97	$344,971 78

Income 1865–66, $9,434.60; previous year $18,934.03.

In addition to the above, a new Police Station House has been erected during the year, for No. 4, in Lagrange Street, at a cost of $35,653.25.

PUBLIC INSTITUTIONS.

	1865-66.	1864-65.
House of Industry,	$87,202 73	$91,304 66
House of Correction,	51,018 21	45,842 07
Lunatic Hospital,	43,167 47	37,996 51
Steamer H. Morrison,	11,527 04	11,843 94
Pauper Expenses,	7,498 50	
Office Expenses,	4,746 54	7,381 60
	$205,160 49	$194,368 78

Income, 1865–66, $56,477.88; previous year, $38,848.25.

In addition to the above expenditures, land was purchased in the town of Winthrop, as a site for a new Lunatic Hospital, at a cost of $25,108.33.

SCHOOLS AND SCHOOL-HOUSES.

	1865-66.	1864-65.
Instructors High and Grammar Schools,	$262,545 26	$243,603 57
Instructors Primary Schools,	140,755 56	128,827 27
Care Grammar School-houses and small repairs on do.,	74,206 29	82,174 45
Care Primary School-houses and small repairs on do.,	52,722 81	59,244 39
Books, and other expenses incurred for Grammar Schools by School Committee,	40,516 54	35,205 68
Do. for Primary Schools,	5,075 12	4,109 48
Total current expenses,	$575,821 58	$553,164 84
Other expenditures as follows: —		
Grammar School-house, Prescott,	69,535 76	40,050 00
Ferdinand Street Grammar School-house lot,	32,171 00	
Amounts carried forward,	$677,528 34	$593,214 84

Amounts brought forward,	$677,528 34	$593,214 84
Altering Primary School-houses, South Boston,	39,257 48	
Hancock School-house yard,	28,170 20	
Winthrop School-house yard,	13,784 36	
Primary School-house East Street,	13,747 34	
East Street School-house yard,	2,000 00	14,889 50
High and Latin School-house,	1,887 50	376 66
Mayhew School-house yard,		8,500 00
Primary School-house, Fort Hill,		26,793 68
Total Expenditures,	$776,375 22	$643,774 68

Income from all sources, 1865–66, $13,575.72; previous year, $11,275.06.

STREETS.

	1865–66.	1864–65.
Lighting,	$211,025 77	$192,071 04
Paving, &c.,	162,801 77	148,560 61
Widening, &c.,	142,738 84	72,146 65
Sewers and Drains,	44,819 63	20,410 74
Bridges,	15,855 45	18,305 68
	$577,241 46	$451,494 72

In addition to the above expenditures, Ferdinand Street was purchased at a cost of $53,850.

Income of all the above departments, 1865–66, $27,343.99; previous year, $17,352.68.

WATER WORKS.

	1864.	1865.
Requisitions of Water Board	$124,058 01	$102,909 00
Other Payments,	3,400 00	3,300 00
Chestnut Hill Reservoir,	107,282 02	
Interest and Premium,	453,925 00	659,347 81
	$688,665 03	$765,556 81

Income, 1865–66, $473,208.75; previous year, $463,910.91.

WAR EXPENSES.

The *net* expenses incurred by the City of Boston on account of the Southern rebellion, which terminated in the Spring of 1865, amounts to $2,398,184.85, as per statement in detail which may be found in the appendix to this report.

PUBLIC BUILDINGS ERECTED DURING THE YEAR.

The new City Hall was completed January 1, 1866, and all the officers of the city occupy offices in the building except the City Solicitor. The construction and furnishing account has been closed, and the total cost of this structure, including the furnishing of the same is $505,191.42. The Police Station House in Lagrange Street, for Division No. 4, commenced in 1864, has been completed at a cost for land and building of $63,653.25. The lot of land originally purchased for this Station House contained 8,400 square feet, of which 329 square feet were taken for the widening of Lagrange Street; 211 square feet for the widening of Eliot Street, and 2,819 $\frac{4}{10}$ feet have been sold for $11,910.27, leaving the contents of the Station House lot 5,040 $\frac{6}{10}$ square feet. The trustees of the City Hospital under authority of the City Council, erected a new brick pavilion for contagious diseases, stable and autopsy room and coal shed, and completed the work on the grounds, &c., at a cost of $57,067.39. Total cost of the City Hospital buildings and grounds, exclusive of lands, $408,844.34. Steam Fire Engine House of brick, two stories high, for Company No. 10, located on the corner of River and Mount Vernon streets, at a cost of $15,670.15. Steam Fire Engine House of brick, two stories high, for Company No. 11, located on the corner of Sumner and Orleans streets, East Boston, at a cost of $16,983.14. Land purchased in the town of Winthrop for a new Lunatic Hospital at a cost of $25,108.33.

NEW SCHOOL-HOUSES.

The new Grammar School-house on the corner of Saratoga, Bennington, and Prescott streets has been completed at a cost of building and ground of $109,585.76, and is now occupied, and has been named the Prescott School-house. The Hawes, City Point, and Washington Village Primary School-houses, South Boston, were enlarged and altered at a cost of $39,257.48. A new Primary School-house is in the process of erection in East Street, upon land purchased in 1864–65. Several lots of land have been purchased for the enlargement of school-house yards and the erection of new houses upon the same.

INTEREST AND PREMIUM ACCOUNT.

The total interest and premium account of the City for the year, which includes that and the exchange paid on the funded City Debt and the nominal Water Debt, the premium on the debt paid off and the interest on the temporary loans, amounted to $889,397.69, against $1,505,144.71, in 1864–65 — divided as follows, viz.:

Interest on the Funded City Debt,	$382,261 13
Premium on do.	143,538 25
Exchange on do.	38,126 67
Interest on six per cent. Currency Loan,	41,990 00
Interest on Temporary Loan,	21,268 45
Premium on Funded City Debt paid off,	71,705 68
Interest on nominal Water Debt,	77,328 00
Premium on do.	22,243 50
Exchange on do.	90,936 01
Total interest and premium account paid 1865–66,	$889,397 69

The highest premium paid during the year for gold was 46⅛ and the lowest 25⅛ on the dollar.

THE DEBT OF THE CITY.

The loans negotiated by the City Treasurer on account of City purposes amounted to $597,150.00; for the construction of the Chestnut Hill Reservoir, $115,000.00; total, $712,150.00. Amount paid off, $191,716.66 — being all that became due — showing a *net* increase of the funded City and nominal Water Debt of $520,433.34. On loans authorized by the City Council but not funded, the Treasurer has made advances for the work being done under the authority of said loans, amounting to $287,874.79, which advances are classified as *unfunded* debt. The total funded and unfunded debt of the City, April 30, 1866, was

	$12,180,250 70
Of which the Water Works owe,	6,771,975 15
Leaving the City Debt,	$5,408,275 55

The City Debt as above should stand as follows:

City Debt proper,	$3,401,775 55
War Debt,	2,006,500 00
	$5,408,275 55

The *funded* and *unfunded* debt of all descriptions has been increased during the year $682,551.38, but the means on hand for paying off the debt having also been increased from $1,621,255.41 in 1864–65 to $3,039,590.32 in 1865–66, there has been an actual *net* decrease of the debt of $735,783.53. The *net* debt which is the amount less the means on hand for paying it off, is $9,140,660.38. The means on hand for the paying off the debt consists of the Debt Sinking Fund $2,748,-365.01; bonds and mortgages, all of which are considered good, $291,225.31; total, $3,039,590.32.

The *nominal* water debt outstanding is $3,152,711.11 which is an increase of $210,000 more than in 1864–65, principally

caused by the commencement of the construction by the Cochituate Water Board, under authority of an act of the Massachusetts Legislature and the City Council, of a new reservoir in the towns of Newton and Brighton, to cover an area of 126 acres, and to be of a capacity of 730,000,000 gallons. It is estimated that it will cost, when completed, $901,364. The loan issued for the constructing this reservoir, which is called the "Chestnut Hill Reservoir," is known as the "Water Loan of 1865." The real debt of the water works being their actual cost and the annual expense of carrying on and extending the works, including the interest and premium paid, less the income received from all sources on account of said works, is $6,771,975.15. The excess of the cost of carrying on the works and interest and premium paid over income received in 1865–66 was $215,456.28; in 1864–65 it was $301,645.90.

GENERAL REMARKS.

The foregoing gives a review of the operations of the financial departments of the city for the year 1865–66, and I am happy in being able to present to your notice so favorable a condition of the finances of our city.

The statements in detail of the City and County expenditures and income, the City Debt, of the City property and other accounts will be found under their appropriate heads.

In the appendix to this report will also be found some interesting information in relation to the cost of the Cochituate Water Works, the expenses of carrying on the Public Institutions and the Public Schools, concerning public vaccination, and the Lamp Department; also details relating to the assessment of taxes, and the Assessors' valuation of the real and personal property of the city; also details of the census taken in 1865 for the new division of wards which was made by the City Council in

November last, under which division the members of the City Council for this year were elected.

The table of "Appropriations and Payments" and of "Estimated and Actual Income," which immediately follow, embrace in brief the transactions of the financial year, and the balances which are carried to the "Debt Sinking Fund."

Respectfully submitted,

ALFRED T. TURNER,

Auditor of Accounts.

APPROPRIATIONS AND PAYMENTS.

CITY AND COUNTY.

1865-66.

Statement of the APPROPRIATIONS made by the City Council to meet the Expenditures of the City of Boston and the County of Suffolk, for the financial year which began with the first day of May, 1865, and ended with the last day of April, 1866. Also a statement of the payments by Drafts made by the Mayor and other authority on the Treasurer against said Appropriations.

The excess of Expenditures over the Appropriations in some cases was met by Transfers from other Appropriations, duly authorized by the City Council, and in other cases by authorized Loans.

Object of Appropriations.	Original Appropriations.	Actual Payments.
Armories,	$20,000 00	$15,761 93
Advertising,	4,000 00	3,477 25
Annuities,	1,200 00	930 16
Bells and Clocks,	1,700 00	1,224 33
Boston Harbor,	12,000 00	11,640 37
Bridges,	8,850 00	11,005 45
County of Suffolk,	175,000 00	173,050 06
Cemeteries, &c.	3,500 00	4,990 95
Common, &c.	25,000 00	25,204 43
City Debt,	350,000 00	191,716 66
City Hospital, C. E.	65,000 00	See add. appro.
Amounts carried forward,	$666,250 00	$439,001 59

Object of Appropriations.	Original Appropriations.	Actual Payments.
Amounts brought forward,	$666,250 00	$439,001 59
External Health,	2,325 00	1,105 86
Engineering,	9,000 00	8,924 32
Fire Department,	126,575 00	See. add appro.
Engine Houses,	6,000 00	9,441 46
Fire Alarms,	13,800 00	17,070 73
Internal Health Department,	190,200 00	189,711 55
Interest,	475,000 00	435,472 69
Incidental Expenses,	60,000 00	99,066 36
Lamps,	197,000 00	See add. appro.
Markets,	6,000 00	5,563 38
Militia Bounty,	4,000 00	11,599 00
Mount Hope Cemetery,	5,000 00	See add. appro.
Overseers of the Poor,	45,700 00	44,500 00
Old Claims,	5,000 00	1,221 42
Paving, &c.	160,000 00	161,001 77
Police,	378,345 00	396,533 97
Public Library,	31,000 00	See add. appro.
Public Buildings,	38,000 00	37,082 33
House of Correction,	50,000 00	51,018 21
House of Industry,	103,000 00	87,202 73
Lunatic Hospital,	43,000 00	43,167 47
Steamboat H. Morrison,	12,000 00	11,527 04
Pauper Expenses, P. I.	10,000 00	7,498 50
Office Expenses, P. I.	5,000 00	4,746 54
Printing and Stationery,	23,000 00	18,279 29
Recruiting Expenses 1864–65,	350,000 00	See add. appro.
Reserved Fund,	75,000 00	
Grammar School Instructors,	268,700 00	262,545 26
Primary School Instructors,	137,000 00	140,755 56
Grammar Schools, Public Build'gs,	75,000 00	See add. appro.
Grammar Schools, School Committee,	28,900 00	40,516 54
Primary Schools Public Buildings,	58,000 00	See add. appro.
Primary Schools School Committee,	5,000 00	5,075 12
State Tax,	1,600,000 00	1,592,501 00
Sewers and Drains,	25,000 00	See add. appro.
Salaries,	125,000 00	114,350 71
Unliquidated Street Claims,	30,000 00	See add. appro.
Widening Streets,	50,000 00	do.
Water Works,	150,000 00	127,458 01
Water Works Interest,	540,000 00	453,925 00
War Expenses,	40,000 00	23,371 13
ORIGINAL APPROPRIATIONS,	$6,222,795 00	$4,841,234 54

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
Amounts brought forward,	$6,222,795 00	$4,841,234 54
SUBSEQUENT APPROPRIATIONS AND PAYMENTS.		
Albany Street Extension.		
Loan,	10,000 00	
Paid Treasurer, due last year,		10,076 71
Back Bay and Surface Drainage.		
Loan,	99,050 00	
Payments,		85,656 01
Treasurer owes		13,393 99
Chestnut Hill Reservoir.		
Loans,	189,000 00	
Payments,		107,282 02
Treasurer owes		81,717 98
City Hall.		
Balance from 1864–65,	5,737 38	
Loan,	99,900 00	
Receipts from sales old materials,	2,688 31	
Advanced by Treasurer,	100,029 40	
Payments,		210,928 80
City Hospital Current Expenses.		
Loan,	14,000 00	
Interest on Trust Funds,	1,925 00	
Paid Treasurer, due last year,		13,956 27
Payments,		74,390 29
City Hospital Building and Grounds.		
Loan,	59,000 00	
Payments,		58,884 20
Dover Street.		
Balance from 1864–65,	17,158 54	
Payments,		7,508 25
Treasurer owes,		9,650 29
East Street School-house Yard.		
Balance from 1864–65,	1,110 50	
Payments,		2,000 00
Amounts carried forward,	$6,822,394 13	$5,516,679 35

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
Amounts brought forward,	$6,822,394 13	$5,516,679 35
Eastern Railroad Wharf.		
Advanced by Treasurer,	2,206 14	
Payments,		2,206 14
Ferdinand Street—Brown Contract.		
Balance from 1864–65,	54,000 00	
Payment,		53,850 00
Fire Department.		
Advanced by Treasurer,	8,276 92	
Payments,		134,851 92
Grammar School-house, Prescott St.		
Balance from 1864–65,	48,950 00	
Loans,	11,000 00	
Advanced by Treasurer,	9,585 76	
Payments,		69,535 76
Grammar School-house Lot, Ferdinand Street.		
Loan,	32,000 00	
Payment,		32,171 00
Hancock School-house Yard, &c.		
Advanced by Treasurer,	28,170 20	
Payments,		28,170 20
High and Latin School-house.		
Balance from 1864–65,	500 19	
Payment,		1,887 50
Lamps.		
Loan,	20,000 00	
Paid Treasurer, due last year,		19,146 04
Payments,		209,425 77
Mount Hope Cemetery.		
Balance from 1864–65,	992 65	
Income,	10,036 35	
Payments,		13,390 74
Treasurer owes,		2,638 26
Amounts carried forward,	$7,048,112 34	$6,083,952 68

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
Amounts brought forward,	$7,048,112 34	$6,083,9526 8
Mayhew School-house Yard.		
Loan,	8,000 00	
Paid Treasurer, due last year,		8,500 00
New Lunatic Hospital.		
Advanced by Treasurer,	25,108 33	
Payments,		25,108 33
Offal Depot.		
Payments,		4,423 83
People's Ferry Drops.		
Advanced by Treasurer,	6,042 35	
Payments,		6,042 35
Primary School-house, Boylston District.		
Loan,	4,000 00	
Paid Treasurer, due last year,		3,993 68
Primary School-house, East Street.		
Advanced by Treasurer,	13,747 34	
Payments,		13,747 34
Primary School-houses, alterations.		
Loan,	39,200 00	
Payments,		39,257 48
Public Lands.		
Loan,	12,000 00	
Advanced by Treasurer,	3,222 07	
Paid Treasurer, due last year,		1,339 81
Payments,		13,882 26
Public Library.		
Balance from 1864–65,	100 00	
Interest on Trust Funds,	6,956 00	
Payments,		38,056 00
Recruiting Expenses 1864–65.		
Paid Treasurer, due last year,		236,200 17
Temporary Loan,		132,100 00
Amounts carried forward,	$7,166,488 43	$6,606,603 93

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
Amounts brought forward,	$7,166,488 43	$6,606,603 93
Grammar Schools, Public Buildings.		
Loan,	32,000 00	
Payments,		74,206 29
Paid Treasurer, due last year,		32,000 00
Primary Schools, Public Buildings.		
Loan,	14,000 00	
Paid Treasurer, due last year,		13,553 87
Payments,		52,722 81
Sewers and Drains.		
Advanced by Treasurer,	14,019 63	
Payments,		43,019 63
State Bounty Tax, 1863–64.		
Paid Treasurer, due 1863–64,		1,176 41
Station House, Ward 8.		
Loan,	30,000 00	
Advanced by Treasurer,	5,943 45	
Paid Treasurer, due last year,		290 20
Payments,		35,653 25
Steam Fire Engine House, East Boston.		
Loans,	17,000 00	
Paid Treasurer, due last year,		4,600 00
Payments,		12,383 14
Steam Fire Engine House No. 10.		
Loan,	17,000 00	
Payments,		15,670 15
Soldiers' Relief.		
Balance from 1864–65,	18,192 21	
Rec'd from State of Massachusetts.	290,007 28	
Payments,		117,469 30
Treasurer owes,		100,000 00
Amounts carried forward,	$7,604,651 00	$7,109,348 98

Object of Appropriations.	Subsequent Appropriations.	Actual Payments.
Amounts brought forward,	$7,604,651 00	$7,109,348 98
Unliquidated Street Claims.		
Advanced by Treasurer,	17,419 38	
Payments,		47,419 38
Widening Streets.		
Advanced by Treasurer,	45,319 46	
Payments,		95,319 46
Winthrop School-house Yard.		
Loan,	5,000 00	
Advanced by Treasurer,	8,784 36	
Payments,		13,784 36
Totals,	$7,681,174 20	$7,265,872 18
Deduct City Debt carried to Sinking Fund,	350,000 00	191,716 66
	$7,331,174 20	$7,074,155 52

Appropriations, Loans, &c., as above,	$7,331,174 20
Payments, as above,	7,074,155 52
Excess of Appropriations, &c., over payments carried to Sinking Fund (See page 28),	$257,018 68

RECAPITULATION.

The following is a recapitulation of the above table, with the addition of the Temporary Loans made and paid during the financial year, and shows the whole transactions of the year: —

TOTAL RECEIPTS.

Appropriations,	$6,222,795 00
Temporary Loans,	898,725 00
Permanent Loans,	712,150 00
Amount carried forward,	$7,833,670 00

Amount brought forward,		$7,833,670 00
Revenue as follows:		
Soldiers' Relief,	$290,007 28	
Mount Hope Cemetery,	10,036 35	
Public Library,	6,956 00	
City Hall,	2,688 31	
City Hospital,	1,925 00	
		311,612 94
Advances made by Treasurer, on authorized Loans not funded,		287,874 79
Balances from 1864–65 due from Treasurer less the amount of City Debt not paid that year,		146,741 47
		$8,579,899 20
Less amount appropriated for City Debt, which is accounted for in the statement of the "Committee on the Reduction of the City Debt,"		350,000 00
		$8,229,899 20
Less — Excess of Loans, &c., not used but carried forward as balances due from Treasurer,		207,400 52
		$8,022,498 68
Total payments, as on page 25,		7,765,480 00
Balance to Sinking Fund, as on page 23,		$257,018 68

TOTAL EXPENDITURES.

On City Account, including payment of Temporary Loans,	$7,439,313 44
On County Account,	173,050 06
Amount carried forward,	$7,612,363 50

Amount brought forward,	$7,612,363 50
Add—Amount paid the Treasurer, which he advanced on authorized Loans in 1864–65,	343,656 75
do. do. 1863–64,	1,176 41
	$7,957,196 66
Less City Debt paid, carried to Sinking Fund,	191,716 66
Total payments,	$7,765,480 00

ESTIMATED AND ACTUAL INCOME.

CITY AND COUNTY.

1865-66.

Statement of the *Estimated* Income of the City of Boston and the County of Suffolk, for the financial year 1865–66, with an account of the *actual* Income during that year.

Sources of Revenue.	Estimated Income.	Actual Income.
Armories,	$5,000 00	12,373 78
Common,	1,025 00	1,025 00
Cemeteries,		5,743 67
City Hospital,	3,000 00	6,198 27
County of Suffolk,	30,000 00	75,198 44
City Registrar,	1,200 00	1,488 50
City Clerk,	800 00	1,432 18
Chestnut Hill Reservoir,		366 00
Dog Fund,		1,725 00
Dover Street,		2,887 25
External Health,	1,000 00	1,285 25
Fire Alarms,	50 00	
Fire Department,	100 00	176 02
House of Industry,	4,000 00	9,720 82
House of Correction,	10,000 00	26,964 90
Hay Scales, — South Scales,		34 31
Internal Health,	15,500 00	19,637 78
Incidentals,		333 96
Interest,	100,000 00	90,502 70
Instructors Grammar Schools,		492 14
Amounts carried forward,	$171,675 00	$257,585 97

Sources of Revenue.	Estimated Income.	Actual Income.
Amounts brought forward,	$171,675 00	$257,585 97
Lunatic Hospital,	10,000 00	16,994 91
Markets,	500 00	649 10
Militia Bounty,	4,000 00	12,626 50
Outstanding Taxes,	100,000 00	174,620 97
Overseers of the Poor,	4,200 00	6,759 15
Paving,	3,000 00	3,824 94
Public Library,	200 00	293 92
Public Buildings,		546 00
Police,	4,000 00	9,434 60
Peddlers' Licenses,		32 00
Pauper Expenses,		536 40
Primary School Houses,		4,195 00
Rents,	88,000 00	94,363 47
Recruiting,		8,520 00
Sewers and Drains,	7,000 00	15,241 83
Steamer Henry Morrison,		2,260 85
Sealers Weights and Measures,		3,539 16
Station House, Ward 8,		3,259 79
School Fund,	7,000 00	8,082 08
Steam Fire Engine House No. 10,		255 00
Taxes,	5,360,770 00	5,520,731 84
" (Corporation Tax from State)		402,797 28
Tremont Street,		1,280 00
Unclaimed Drafts,	5,000 00	987 26
Unliquidated Street Claims,		3,376 22
Widening Streets,		3,621 00
Water Works,	457,450 00	472,842 75
War Expenses,		60 00
Winthrop School-house Yard,		100 00
Hancock School-house Yard,		706 50
	$6,222,795 00	$7,030,124 49

Actual Income and Taxes,	$7,030,124 49
Estimated Income and Taxes,	6,222,795 00
Excess of Actual Income and Taxes,	$807,329 49
Excess of Actual Income over Estimated Income, as given above, which is carried forward,	$807,329 49

Amount brought forward,	$807,329 49
Excess of Appropriations over Actual Payments *as per Statement on page* 23,	257,018 68
Total amount carried to Sinking Fund,	$1,064,348 17

The above amount of $1,064,348.17 resulting from the actual business of the year, belongs to the Sinking Fund, or *Committee on the Reduction of the City Debt,* and is placed at their disposal, in conformity with the requirements of the ninth and tenth sections of the Ordinance on Finance, R. O. pages 198 and 199.

This Ordinance requires that any excess of Income over the original *estimated* Income, or any excess of Appropriations (original or subsequent) over the *actual* payments, should be carried to the credit of the Committee on the Reduction of the City Debt, and be applied towards the extinction of the Debt, *and to no other purpose whatever.*

By the same Ordinance it is provided that no money can be drawn for by the Mayor, or be paid by the Treasurer, unless the same has been previously appropriated by a special vote of the City Council; hence the necessity of applying to the Council for additional means, if from any cause an *Original Appropriation* falls short. The additional means thus asked for can only be furnished by an *authorized* transfer from some existing appropriation which can spare it, or by a *specific loan.* In this manner the City Council retain a *knowledge and control* of all the expenditures, as none can be made unless an appropriation for the same is expressly authorized by them.

CITY EXPENDITURES.

Statement of the Expenditures made on account of the City of Boston during the financial year 1865–66.

Commencing with the first day of May, 1865, *and ending with the last day of April*, 1866.

Advertising, &c.

Paid for Newspapers, and for advertising in the same, viz: —

Six daily, one year,	$2,250 00	
One daily, nine months,	281 25	
Five weekly, one year,	937 50	
Advertising in one daily,	8 50	
		$3,477 25

Per item No. 3 *of Treasurer's account.*

Annuities.

Paid to four individuals the stipulated annuities allowed to them by the City Council at various times on account of widening streets and for other considerations, $930 16

Per item No. 2 *of Treasurer's account.*

Amount carried forward, $4,407 41

Amount brought forward,		$4,407 41

Armories.

Payments to the various Volunteer Militia Companies for Rent of Armories, as required by the State Law of May 16, 1865, *and other Militia Expenses, viz:* —

Two Cavalry Companies, one year, at $600 per annum, each,	$1,200 00	
Eleven Infantry Companies, one year, at $300 per annum each,	3,300 00	
Four Infantry Companies, thirteen months at $300 per annum each,	1,300 00	
One Infantry Company, one year twenty-three days, at $300 per annum each,	316 99	
One Infantry Company, twelve and one-half months, at $300 per annum,	312 50	
One Infantry Company, one year nine days, at $300 per annum,	307 40	
Two Infantry Companies, eleven months, at $300 per annum each,	550 00	
One Infantry Company, ten one-third months, at $300 per annum,	258 33	
One Infantry Company, nine months twenty-three days, at $300 per annum,	244 17	
One Infantry Company, nine months nineteen days, at $300 per annum,	240 62	
One Infantry Company, nine months, at $300 per annum,	225 00	
One Infantry Company, three months, at $300 per annum,	75 00	
One Infantry Company, seven months twenty days, at $300 per annum, (disbanded)	191 58	
Rent and Taxes on Pine Street Church Building (occupied by the ten companies of the Seventh Regiment),	2,714 54	
Total for Armory Rents,	$11,236 13	
Gas for all the Companies, including Armories furnished by the City,	935 76	
Amounts carried forward,	$12,171 89	$4,407 41

Amounts brought forward,	$12,171 89	$4,407 41
Encouragement of the Militia — payment on this account during the year, under an order of the Board of Aldermen, passed December 26, 1863,	1,200 00	
Repairs and Alterations,	1,705 79	
Inspection,	50 00	
Entertainment of Adjutant Generals of various States, while attending a convention in this city July 12, 1865,	495 00	
Expenses, of Committee	139 25	
		15,761 93

Per item No. 1 *of Treasurer's account.*

Back Bay Drainage.

Balance of pay to the Commission established by an order of the City Council April 23, 1861. *Also cost of constructing sewers on the Back Bay Territory in accordance with the terms of an agreement entered into by said Commissioners. The main sewer is built of wood and brick six feet high in the clear, and runs from Warren Avenue through Montgomery Street, Union Park and Union Park Street across Tremont and Washington Streets, Harrison Avenue and Albany Street, emptying into the South Bay. The Boston Water Power Company pay* $50,000.00 *towards the expense of constructing these sewers.*

Commissioners, for services rendered,	$5,340 85	
Purchase of outlet at Albany Street,	2,800 00	
Mason's work,	7,486 30	
Carpenter's work,	2,044 87	
Laborers,	31,804 95	
Lumber,	6,005 83	
Brick,	13,378 62	
Lime, Sand and Cement,	6,127 05	
Water Rates,	150 00	
Piles, including driving,	3,495 00	
Paving,	477 78	
Stone and stone work,	307 11	
Teaming,	4,451 76	
Iron work, hardware, &c.	380 30	
Amounts carried forward,	$84,250 42	$20,169 34

Amounts brought forward,	$84,250 42	$20,169 34
Composition bolts and hinges,	129 28	
Cast iron frames, covers, &c.	786 15	
Shed for storage,	490 16	
		85,656 01

Per item No. 7 of Treasurer's account.

Bells and Clocks.

Ringing six bells in different parts of the City, to denote the hours of the day, at $100.00 per annum, each,	$600 00	
Ringing one bell four months,	33 33	
Ringing one bell three months,	25 00	
Winding and regulating all the public Clocks,	406 00	
Gas and lighting the illuminated Clock on the Williams Market House corner Washington and Dover streets, including care for the same,	100 00	
Lighting illuminated Clock on Phillips Church,	6 00	
Repairs and Damages,	54 00	
		1,224 33

Per item No. 5 of Treasurer's account.

Boston Harbor.

Expenses this year on account of the survey of the Harbor, which is now in progress, under the direction of the U. S. Coast Survey,	7,623 20	
One year's wages of two boatmen who are constantly employed by the Harbor Master,	1,600 00	
Repairs on Boat and Boat House,	244 45	
Chandlery, Supplies, &c., for Boat,	59 33	
Tow Boat,	30 00	
Printing, Stationery and Newspapers,	58 86	
Fuel,	26 23	
Replacing Buoys,	196 00	
Clearing Ice from Harbor,	455 00	
Work of Dredging Machine,	300 00	
Amounts carried forward,	$10,593 07	$107,049 68

Amounts brought forward,		$10,593 07	$107,049 68
Removing a deposit of Coal Tar from Charles River,		400 00	
Removing a wreck,		500 00	
Expenses of Committee,		147 30	
			11,640 37

Per item No. 6 of Treasurer's account.

Bridges.

Repairs, &c. on the several free Bridges, as follows, viz.

CHELSEA STREET BRIDGE, *Leading from Chelsea Street, East Boston, to Byron Street, Chelsea.*			
General Repairs and Material,	$171 01		
Oil, &c.	3 00		
		174 01	
DOVER STREET BRIDGE, *Leading from Harrison Avenue to Fourth Street, South Boston.*			
General Repairs and Material,	$1,831 68		
Old Claim on account rebuilding bridge 1858–59,	238 37		
		2,070 05	
FEDERAL STREET BRIDGE, *Leading to South Boston.*			
General Repairs and Material,	$1,932 83		
Fuel,	51 25		
Gas,	9 68		
Forage for Horse, Repairing Harness, &c.	194 77		
		2,188 53	
MOUNT WASHINGTON AVENUE BRIDGE, *Leading from Federal Street to Granite Street, South Boston.*			
General Repairs and Material,	$2,842 44		
Amounts carried for'd,	$2,842 44	$4,432 59	$118,690 05

Amounts brought for'd,	$2,842 44	$4,432 59	$118,690 05
Fuel,	42 50		
One year's Rent of Land on which the Superintendent's office stands,	25 00		
		2,909 94	
MERIDIAN STREET BRIDGE, *Leading from Meridian Street East Boston, to Chelsea.*			
General Repairs and Material,	$3,363 42		
Oil, and Lighting Lamps,	41 00		
Fuel,	11 50		
Ground rent of a lot on Meridian Street,	15 00		
		3,430 92	
WINTHROP BRIDGE, *Between East Boston and Winthrop, on Point Shirley Road.*			
Care and Repairing,		100 00	
SUNDRY EXPENSES.			
Police badges for Superintendent,	7 00		
Expenses of Committee,	125 00	132 00	
			11,005 45
Amount paid by Treasurer per item No. 4 of his account,		$10,997 29	
Add Amount not yet called for,		8 16	
		$11,005 45	

Cemeteries, &c.

Expenses of the City Registrar's Department, and Expenditures for the Improvement and Embellishment of the Burial Grounds, viz.:

OFFICE AND INCIDENTAL EXPENSES.		
Clerk Hire,	$319 43	
Printing,	149 26	
Stationery, Blank Books and Stamps,	78 91	
Amounts carried forward,	$547 60	$129,695 50

Amounts brought forward,	$547 60		$129,695 50
Furniture,	45 00		
Payments to Undertakers for returns of deaths made by them to the City Registrar, under requirements of Section 4, Chapter 21, General Statutes, viz: — 1,752 cases at 10 cents,	175 20		
Collecting the number of Births during the year 1865, viz.: 5,275 Births, at 15 cents each,	791 25		
Tools, Fares, Washing, &c.	40 99		
Seeds and Plants,	75 50		
Care and Repairs of House of Reception for the Dead, on North Grove Street,	92 08		
Care and Storage of Funeral Cars,	100 00		
Carriage hire,	10 00		
		1,877 62	
CHAPEL BURYING GROUND, *Tremont St.*			
Labor, and opening, closing, and care of grounds on Sundays,	$225 50		
Sand,	4 00		
Repairs on Fence,	83 90		
		313 40	
CENTRAL BURYING GROUND, *Boylston Street.*			
Labor,		168 00	
COPP'S HILL BURYING GROUND.			
Special Police Officer and Superintendent,	$448 00		
Labor,	244 50		
Repairs on Drains, Cesspools, &c.	887 83		
		1,580 33	
EAST BOSTON BURYING GROUND.			
Care and Labor,		13 25	
Amounts carried forward,		$3,952 60	$129,695 50

Amounts brought forward,		$3,952 60	$129,695 50
GRANARY BURYING GROUND, *Tremont Street.*			
Labor, and opening, closing, and care of the ground on Sundays,		401 50	
SOUTH BURYING GROUND, *Washington Street.*			
Labor, and opening, closing, and overseeing the grounds on Sundays,	501 58		
Clearing out and Repairing Tombs,	58 00		
Manure,	17 50		
		577 08	
SOUTH BOSTON BURYING GROUND.			
Labor and care,		59 77	
			4,990 95

Per item No. 10 *of Treasurer's account.*

Chestnut Hill Reservoir.

Purchase of Land in Newton and Brighton on which is to be built a Reservoir, under the direction of the Cochituate Water Board, as per order of the City Council, dated December 13th 1865. Also Expenses, Labor, &c., upon said Land, viz:

Land,	$101,964 24	
Expenses, Labor, &c.,	5,317 78	
		107,282 02

As per item No. 14 *of Treasurer's account.*

City Debt.

The Committtee on the Reduction of the City Debt have been charged by the Auditor with the whole amount of the City Debt, which became due in this financial year, amounting to		191,716 66
Amount paid by Treasurer, per item No. 12 *of his account,*	$195,216 66	
Amounts carried forward,	$195,216 66	$433,685 13

Amounts brought forward,	$195,216 66	$433,685 13
Less amount drawn for by Auditor, 1864–65, *and charged that year, but not called for until this year,*	7,500 00	
	$187,716 66	
Add amount due 1865–66, *but not yet called for, the interest on which has been stopped,*	4,000 00	
	$191,716 66	

City Hall.

The erection of the new City Hall, upon the site of the old one, on School Street and Court Square, was commenced November, 1862, *completed and fully occupied January* 1, 1866*; it was, however, dedicated by his Honor Mayor Lincoln and the City Council, September* 18*th,* 1865, *and partially occupied at that time.*

The construction account has been closed. The total cost of the building, fences, ornamenting, grounds, and furniture, is $505,191.42.

The following are the expenditures charged this year, viz.: —

Carpenters' Work,	$70,354 37	
Painting and Glazing,	11,983 69	
Mason Work,	8,247 94	
Plastering,	4,592 94	
Marble Tablet per agreement,	1,000 00	
Marble and North River Tiles, and work on same,	5,682 79	
Iron work and Hyatt Lights,	1,236 79	
Locks, Knobs, and Butts,	2,304 74	
Hardware, Nails, Zinc, &c.,	1,568 85	
Window Glass,	5,532 68	
Water Pipes and Plumbing,	4,120 03	
Slating and Roofing,	1,200 00	
Painting Signs, Lettering and Numbering,	1,020 09	
Window Guards,	661 00	
Speaking Tubes and Bell hanging,	349 24	
Soap Stone work,	206 72	
Amounts carried forward,	$120,061 87	$433,685 13

Amounts brought forward,	$120,061 87	$433,685 13
Lightning Conductors,	252 96	
Carving and Gilding Eagle,	260 00	
Fuel and Gas,	1,083 94	
Services of Architect,	4,500 00	
Superintendent of Construction,	910 00	
Watchmen, and care of building,	663 25	
Ice,	72 15	
Freight,	63 34	
Canvass covering for Flag-staff,	5 00	
Fence Stones, Iron Fence, Lanterns and Frames,	11,525 60	
Flagging Stones, Court Square, front and side,	2,086 97	
Filling and Grading Grounds — Seeds, &c.,	1,286 25	
Sidewalk, School Street,	537 00	
Foundation for, and moving Franklin Statue,	396 69	
Furniture and plans for same, including Carpeting, Shades, Fixtures, &c.,	42,601 90	
Gas Pipes and Fixtures,	16,523 52	
Warming and Ventilating Apparatus,	6,525 36	
Safes,	1,573 00	
		210,928 80

As per item No. 38 *of Treasurer's account.*

City Hospital, Buildings and Grounds.

Cost of erecting and furnishing a pavilion for contagious and infectious diseases; also coal shed, fence, stable, and autopsy room by the Trustees, which they were authorized to do by the City Council. Also the expenses of carrying on the Small Pox Hospital, which was placed under the charge of said Trustees by the Board of Aldermen, July, 1865. *Also amounts paid in settlement of claims against the City for building the main structure. Total cost of building, and filling and ornamenting Grounds,* $408,844 34, *viz:*

FOUL WARD (*now called Pavilion No.* 3).

Mason's Contract,	$22,404 00	
Carpenter's Contract,	11,880 00	
Amounts carried forward,	$34,284 00	$644,613 93

Amounts brought forward,		$34,284 00	$644,613 93
Steam Pipes for heating, per contract,		3,000 00	
Two Iron Beams,		72 58	
		$37,356 58	
Coal Shed.			
Mason's Contract,	$1,710 00		
Carpenter's Contract,	2,751 00		
Drain,	107 50		
Railway Track from Shed to Boiler House, including Car,	953 08		
		5,521 58	
Fence.			
Per Contract,		1,182 75	
Stable and Autopsy Room.			
Per Contract,	$6,100 00		
Vane,	20 00		
		6,120 00	
Small Pox Hospital.			
Attendants, Supplies, &c.	$733 13		
Repairs,	480 15		
		1,213 28	
Incidental Expenses.			
Furniture and Furnishing,	3,315 02		
Labor on Grounds—Trees, &c.,	1,842 52		
Moving Small Pox Hospital and other buildings,	341 37		
Printing and Advertising,	134 69		
Four Ventilators,	20 10		
Ironwork,	19 50	5,673 20	
Amount drawn by the Trustees,		$57,067 39	
To which add the following amounts for work done on the main buildings under the directions of the Committee on Public Buildings, viz:—			
Amount of execution against the City for Carpenter's work,	$1,442 53		
Amounts carried for'd,	$1,442 53	$57,067 39	$644,613 93

Amounts brought for'd,	$1,442 53	$57,067 39	$644,613 93
Balance Carpenter's contract,	75 00		
Ironwork,	299 28	1,816 81	
			58,884 20

Per item No. 13 *of Treasurer's account.*

City Hospital, Current Expenses.

Expenditures made by the Board of Trustees, viz:		
Subsistence Supplies,	$28,699 16	
Bedding, Dry Goods, &c.,	5,001 83	
Furniture,	2,223 60	
Gas and Gas Fixtures,	1,775 97	
Drugs, Medical Stores and Instruments,	3,513 64	
Fuel,	10,399 63	
Printing,	669 58	
Stationery and Blank Books,	390 45	
Incidental Expenses paid by Superintendent,	612 33	
Salary of Superintendent,	1,800 00	
Salaries of all other employees,	12,634 34	
Labor on Grounds — Trees, Seeds, &c.	3,660 48	
Expenses of Horse and Vehicles,	685 75	
Repairs and alterations, and Material,	1,204 32	
Repairs and alterations of Steam Apparatus,	1,119 21	
		74,390 29

Per item No. 11 *of Treasurer's account.*

Common, Public Garden, and Public Squares.

Care and improvement of the Common, Public Garden, Public Squares, and Ornamental Grounds and Trees in the City proper, and in South and East Boston, viz.:—

General Expenses.

General Superintendent of Common and Public Garden, and Squares, (L. Davenport,)	$1,383 33	
Amounts carried forward,	$1,383 33	$777,888 42

Amounts brought forward,		$1,383 33	$777,888 42
Rent of Office,		75 00	
Stationery, Stamps, and small items,		10 78	
Handcarts, Tools, Hardware, &c.,		295 40	
Fuel for Tool House,		7 50	
Use of Horse and Wagon,		436 00	
Tree Plates and Signs,		179 54	
Teaming,		12 87	
Watering Charles Street,		609 00	
Watering Washington Street,		125 00	
Food for Deer, Ducks, and Swans,		358 01	
Labor on Trees in Streets,		511 30	
		$4,003 73	
COMMON.			
Labor,	$3,323 98		
Red Gravel,	1,446 00		
Loam, Oyster Shells, and Gravel,	757 50		
Sods,	1,072 00		
General Repairs and Material on Fences, Seats, Deer, Park, &c.,	1,639 64		
Paving,	203 25		
Trees, Seeds, and Plants,	350 50		
Teaming,	85 80		
		8,878 67	
PUBLIC GARDEN.			
Labor,	$3,138 84		
Red Gravel,	312 00		
Oyster Shells, Loam, and Gravel,	1,186 20		
Sods,	54 00		
Manure,	144 00		
One Ton Guano,	75 00		
Trees, Seeds, Bulbs, &c.,	948 18		
General Repairs and Material,	222 39		
Teaming,	102 00		
Dahlia Poles,	30 00		
Oil, &c., for Trees,	26 78		
		6,239 39	
COMMONWEALTH AVENUE.			
Labor,	$199 50		
Oyster Shells and Loam,	873 40		
Amounts carried for'd,	$1,072 90	$19,121,79	$777,888 42

Amounts brought forward,	$1,072 90	$19,121 79	$777,888 42
Red Gravel,	24 00		
Teaming,	12 00		
Carpenters' Work and Material,	13 78		
		1,122 68	
CHESTER SQUARE AND PARK.			
Labor,	$586 13		
Loam and Sods,	133 50		
Repairing Fences, &c.,	121 19		
Repairing Flags and Flagstaff,	58 20		
Building for Tools, &c.,	150 00		
Teaming,	73 00		
Trees, Seeds, and Bulbs,	75 00		
Tar, Oil, &c., for Trees,	16 39		
		1,213 41	
CONCORD SQUARE.			
Carpenters' Work and Material,		9 00	
FRANKLIN AND BLACKSTONE SQUARES.			
Red Gravel and Loam,	$333 00		
Labor	287 04		
Teaming,	24 00		
General Repairs and Material,	42 40		
Re-laying Sidewalks per agreement,	800 00		
		1,486 44	
WORCESTER SQUARE.			
Labor,	$133 50		
Shrubs and Plants,	40 00		
Repairs, including Painting Fence,	121 16		
		294 66	
HAYMARKET SQUARE.			
Repairs and Material,		16 00	
UNION PARK, PUBLIC LIBRARY GROUNDS, LOWELL AND FORT HILL SQUARES.			
Care and Labor, per agreement,	$550 00		
Amounts carried for'd,	$550 00	$23,263 98	$777,888 42

Amounts brought for'd,	$550 00	$23,263 98	$777,888 42
Repairs on Union Park,	14 95		
" on Lowell Square,	10 50		
" on Fort Hill "	13 49		
Teaming Manure to Public Library Grounds,	3 00		
		591 94	
East Boston.			
Care and Labor on all the Squares, also of Trees, Streets, per agreement,	450 00		
General Repairs and Material,	149 71	599 71	
South Boston.			
Labor,	$539 65		
Teaming,	44 00		
Trees, Seeds and Plants,	80 00		
Gravel and Sods,	72 90		
General Repairs and Material,	12 25	748 80	25,204 43

Per item No. 9 Treasurer's account.

Dover Street Improvement, &c.

Payments of Executions vs. the City, in the cases of Morton and others, owners of estates on Emerald Street, for damages caused by overflows in their cellars from the sewers,— they being claimants under the Tuckerman deed. Also expenses attending the sale of a house, viz.:—

Ebenezer Morton,	$3,338 76	
Josephus Morton,	2,038 76	
H. H. Weld,	799 15	
F. A. Brown,	709 73	
J. H. Wilson,	559 73	
Amounts carried forward,	$7,446 13	$803,092 85

Amounts brought forward,	$7,446 13	$803,092 85
Auction Expenses — Sale of House No. 63 Dover Street,	62 12	
		7,508 25

Per item No. 15 *of Treasurer's account.*

East Street School-house Yard.

Purchase of a lease of buildings on Primary School-house lot, East Street, upon the site of which there is now being erected a Primary School-house,		2,000 00

Per item No. 19 *of Treasurer's account.*

Eastern Railroad Wharf.

Cost of Repairs on this Wharf, which became the Property of the City by the purchase of the East Boston Ferry Property, viz.: —		
Replanking — Piling, &c.,		2,206 14

Per item No. 20 *of Treasurer's account.*

Engineering.

Expenses of the Civil Engineer's Department.		
Salary of the second Assistant Engineers, Draftsmen and Assistants, Levellers, Rodmen, Chainmen, &c.,	$6,662 61	
Books, Stationery, Drawing Paper and Materials, Postage and Revenue Stamps,	677 84	
Omnibus Fares, Ferry Tolls, and other Travelling Expenses,	271 44	
Instruments, and repairing same,	621 50	
Amounts carried forward,	$8,233 39	$814,807 24

Amounts brought forward,	$8,233 39	$814,807 24
Binding Plans, and Cloth for backing the same,	171 10	
Wooden Stakes, Sights, and Tools,	156 79	
Surveying, and Plans of Estates on Fort Hill,	218 00	
Plans of Ferdinand Street,	12 00	
Furniture,	53 10	
Small Repairs and Supplies for Office,	79 94	
		8,924 32

Per item No. 17 *of Treasurer's account.*

Engine and Hook and Ladder Houses.

Repairs on the various Houses as follows, viz.:

Mason's Work and Stock, including Whitewashing,	$2,332 57	
Carpenter's Work and Stock,	4,365 56	
Painting and Glazing,	953 24	
Plumbing and Copper Work,	517 50	
Gas Pipe and Fixtures,	309 20	
Slating and Roofing,	383 16	
Ironwork,	173 84	
Digging Cellars and Teaming,	249 87	
Paper Hangings and hanging same,	134 40	
Assessment for Sewer on Chelsea Street,	22 12	
		9,441 46

Per item No. 16 *of Treasurer's account.*

External Health.

Expenses of maintaining the Quarantine Establishment at Deer Island, viz.: —

Repairs on Quarantine Boat,	$52 88	
Salaries of Boatmen — also of Nurses, Cooks, and other employees at the Small Pox Hospital,	826 00	
Subsistence for employees and Patients,	116 14	
Omnibus Fares and Ferry Tolls for the Port Physician,	8 01	
Amounts carried forward,	$1,003 03	$833,173 02

Amounts brought forward,	$1,003 03	$833,173 02
Printing, Stationery, Postage, and Newspapers,	27 50	
Drugs and Medicines,	8 80	
Clothing and Bedding,	12 25	
Fuel and Lights,	47 03	
Expenses of Committee,	7 25	
		1,105 86

Per item No. 18 *of Treasurer's account.*

Ferdinand Street—Brown Contract.

Amount paid to John Simmons and J. E. & N. Brown for Ferdinand Street, and constructing a bridge over the track of the Boston and Worcester Railroad, per agreement,		53,850 00

Per item No. 18 *of Treasurer's account.*

Fire Alarms.

Expense of Carrying on the Telegraph System of Fire Alarms, viz.:

Salary of Superintendent,	1,500 00	
Salary of Assistants and Employees,	7,988 75	
Instruments; repairs of same.	1,746 28	
Chemicals for Batteries,	1,107 75	
Zinc and Iron Castings,	516 44	
Carpenter's Work, Stock, and Repairs on Roofs, &c., including damages by the wires,	195 73	
Ironwork, Brackets, &c.	540 09	
Wire,	1,082 74	
Signal Boxes, Locks and Keys,	222 37	
Knobs, Screws, and Insulators,	116 20	
Hanging Bells and Repairing Machinery,	364 02	
Furniture and Gas Fixtures,	349 07	
Printing,	120 58	
Stationery and Blank Books,	87 50	
Washing Bed Clothes,	65 68	
Hardware, Nails, and Tools,	156 97	
Car Fares and small expenses,	52 70	
Amounts carried forward,	$16,212 87	$888,128 88

Amounts brought forward,	$16,212 87	$888,128 88
Carting,	60 22	
Two Telegraphic Poles,	10 00	
Expenses on East Boston Cable,	153 33	
Ringing a Bell at East Boston,	25 00	
Expenses of Superintendent to Philadelphia,	31 85	
Expenses of Committee to Western Cities,	577 46	
		17,070 73
Amount paid by Treasurer per item No. 22 of his account,	$17,025 73	
Add amount not yet called for,	45 00	
	$17,070 73	

[Of the above amount, $3,350.00 was for expenses caused by removing the office from City Building to City Hall.]

Fire Department.

Expenses of this Department, exclusive of the Fire Alarm System, Repairs on Engine and Hook and Ladder and Hose Carriage Houses; also exclusive of the salaries of the Chief Engineer, and the Clerk of the Board of Engineers, which are charged under the head of salaries, viz.: —

Annual compensation to the nine Assistant Engineers, and to the Officers and Members of the various Engine, Hook and Ladder, and Hose Companies,	$75,196 86	
Repairs of Engines, Hose Carriages, Hook and Ladder Carriages and Fuel Wagons,	14,260 02	
Ladders, Crotch Poles, Rakes, Axes, &c., purchase and repairs,	259 04	
New Hose, Hose Pipes and Couplings, Caps, and Badges,	3,444 45	
Repairs on the Leading and Suction Hose, Caps, and Badges,	4,478 94	
Neatsfoot Oil and Leather Preservatives for Engine Hose; and Sperm		
Amounts carried forward,	$97,639 31	$905,199 61

Amounts brought forward,		$97,639 31	$905,199 61
Oil for the Engines,		715 00	
Fuel for the Engines,		2,555 43	
Fuel for the Houses,		1,767 55	
Furniture, Utensils, Bedding, &c., for Engine Houses,		2,204 31	
Gas and Gas Fixtures,		1,415 66	
Washing Bed Clothes,		671 49	
Lanterns, Oil Cans, Water Pots,		182 19	
Printing,		17 22	
Stationery, Blank Books and Stamps,		129 55	
Purchase and Exchange of Horses,		1,695 00	
Grain, Hay, Straw, &c.,		6,210 78	
Harnesses, &c., including Repairs,		2,395 91	
Hire of Horses, and Horse Keeping,		1,610 00	
Shoeing Horses, and Medicine and attendancce on sick horses,		1,398 11	
Stable Furniture — Hand Hose, Tools, &c.,		871 62	
Carting,		1,021 93	
Fluid, Soap, Sponge, and small supplies,		851 19	
Packing and Waste,		352 05	
Repairs on Reservoirs,		1,001 29	
Hydrant Signs,		36 36	
Champion Pumps,		37 00	
Cleaning Vaults,		8 00	
Damages—by Firemen and Apparatus,		82 06	
Flags — including Repairs,		40 35	
Refreshments for Firemen, July 4, '65,		212 00	
Refreshments to Firemen at fires,		11 25	
Expenses of Chief Engineer to Philadelphia and Baltimore,		90 00	
Expenses of Committee and Chief Engineer to Manchester,		32 00	
Carriage Hire,		142 50	
Expenses of Committee,		579 90	
Cost of Engine, Equipping and Furnishing the House for "Steam Engine No, 11," located corner Sumner and Orleans streets, East Boston, for which a Company was organized during the year, viz.: —			
Second Class Steam Fire Engine,	$4,615 70		
Amounts carried for'd,	$4,615 70	$125,977 01	$905,199 61

Amounts brought for'd,	$4,615 70	$125,977 01	$905,199 61
Hose Carriage,	275 00		
Pair of Horses,	850 00		
Pair of Harnesses, Blankets, &c.,	350 50		
1,010 feet Leather Hose, also Hose Couplings, Fire Hats, &c.,	2,281 50		
Bedding, Furniture, and Warming apparatus,	477 11		
Stable Furniture and Small items,	25 10		
		8,874 91	
			134,851 92
Amount paid by Treasurer, per item No. 21 *of his account,*		$134,791 17	
Add amount not yet called for,		60 75	
		$134,851 92	

Grammar School-house Lot, Ferdinand Street.

Amount paid John Simmons and J. E. and N. Brown, for a Lot of Land, containing 25,691 feet, situated between Columbus Avenue, Ferdinand and Isabella streets, for the purpose of erecting a Grammar School-house thereon. When the adjoining territory is built upon, the lot will be in the rear of the houses fronting on the above named streets. There will be three entrances to the lot, each 30 feet wide, 32,171 00

Per item No. 63 *of Treasurer's Account.*

Grammar School-house, Prescott St., East Boston.

Continuation of payments for erecting this School-house, situated on Bennington, Saratoga, and Prescott Streets, which has been completed, and is now occupied and named "Prescott School-house," viz.:

Mason Work — Contract,	$20,071 76	
Amounts carried forward,	$20,071 76	$1,072,222 53

Amounts brought forward,	$20,071 76	$1,072,222 53
Mason Work, extra, including paving yard, constructing drains, &c.,	4,596 49	
Carpenter's Work — contract,	17,371 00	
Carpenter's Work, extra, including painting and plumbing,	643 17	
Filling and Grading Grounds,	3,948 00	
Edgestones,	316 00	
Plans for Fence,	125 00	
Constructing Fence — contract,	7,435 00	
Heating Apparatus — including Mason and Carpenter's Work,	7,896 29	
Locks, Knobs, &c.,	290 47	
Speaking Tubes and Bell Hanging,	252 25	
Furniture,	5,671 08	
Watchmen, and cleaning,	56 67	
Sewer Assessment,	705 58	
Marble Tablet,	157 00	
		69,535 76

Per item No. 51 *of Treasurer's Account.*

(Total cost of building and land, $109,585 76.)

Hancock School-house Yard, &c.

Cost of Land purchased by authority of an order of the City Council, for the purpose of the Enlargement of the Yard of this School-house — the erection of a Primary School-house upon a portion of the same, and the Widening of Richmond Street, 28,170 20

Per item No. 28 *of Treasurer's Account.*

High and Latin School-house.

Additional cost of putting a new story on this house, as per order of the City Council, of 26th July, 1862.

Mason Work and Stock (old claim), 1,887 50

Per item No. 27 *of Treasurer's Account.*

Incidental Expenses.

Expenditures ordered by the City Council, to be charged to this appropriation, and others not chargeable to

Amount carried forward, $1,171,815 99

Amount brought forward,		$1,171,815 99

any other appropriation, including all expenses incurred for counsel over the amount allowed to the City Solicitor; also claims against the City recovered by law, or allowed by the Committee on Claims, viz.:

FOURTH OF JULY.

Expenditure for celebrating the Eighty-ninth Anniversary of the Independence of the United States, viz.:

Fireworks,	$2,400 00	
Extra Police Officers, including Refreshments for Officers who could not be relieved from duty,	2,240 51	
Music, Day and Evening, including the National Concert on the Common in the morning; also the erection of music stands, &c.	2,843 15	
Balloons. — S. A. King, for two ascensions,	1,287 50	
Regatta. — Expenses and Prizes,	1,626 20	
Hire of Music Hall, Boston Theatre, and Andrews Hall; and incidental expenses of the same,	2,139 00	
Dinner at Faneuil Hall,	5,612 00	
Decorations, interior and exterior, of Halls and Public Buildings. Also Banners and Flags,	1,285 00	
East Boston Ferry Company, for the free use of their Ferry to the public during the day and evening,	500 00	
Carriage Hire for Committee and Saddle Horses for Police,	598 50	
Marshals' Expenses — Horses, Equipments, Regalia, Sashes, Gloves, &c.	712 50	
Printing, Advertising the Programme in Newspapers, and posting Public Notices in the streets,	1,155 74	
Entertainment of Children at Andrews Hall — Ventriloquist, Pianist, &c.,	135 84	
Warren Street Chapel — Allowance for conducting Entertainment of Children,	300 00	
National Salutes for the day,	902 62	
Bell Ringing, Morning, Noon, and Evening,	65 50	
Amounts carried forward,	$23,804 06	$1,171,815 99

Amounts brought forward,		$23,804 06	$1,171,815 99
Collation for Children of the Choir at Music Hall, including expenses for Leader, Music, &c.,		395 68	
Reception and Entertainment of Admiral Farragut and General Anderson — Guests of the City,		628 20	
Expenses for a free supply of Ice Water on the Common during the day. Putting up and covering stands, men for distributing Ice, and use of Mugs and Pitchers,		348 65	
Sundry small items,		221 46	
Total expenses 4th July		$25,398 05	
Reception of Delegates from Western Boards of Trade.			
Expenses incurred in extending the hospitalities of the City to delegations from the Boards of Trade of principal Western cities, who visited this City, June, 1865.			
Use of Steamboats for Excursion in the Harbor,	$618 19		
Entertainment on board Steamboats,	3,355 35		
Music on board Steamboat,	636 00		
Dinner at Revere House,	3,123 50		
Printing,	32 66		
Sundry small items,	159 50		
		7,925 20	
National Medical Convention.			
Expenses incurred in extending Municipal Courtesies to the National Medical Association, which held its Annual Meeting in this city in June, 1865.			
Use of Steamboats for Excursion in the Harbor,	$418 19		
Entertainment on board Steamboat,	4,792 30		
Music on board Steamboat,	571 00		
Fireworks,	290 00		
Amounts carried for'd,	$6,071 49	$33,323 25	$1,171,815 99

Amounts brought for'd,	$6,071 49	$33,323 25	$1.171,815 99
Printing,	26 65		
Sundry small items,	65 25		
		6,163 39	

DEATH OF PRESIDENT LINCOLN.

Expenses incurred on receipt of the intelligence of the death of the President of the United States, for Music, Badges, &c.,		202 99	

EULOGY ON PRESIDENT LINCOLN.

Expenses attending the Procession and Services on the first of June, 1865, in respect to the memory of Abraham Lincoln, late President of the United States, who was killed by the assassin Booth, April 14, 1865, in Ford's Theatre, in Washington, D. C. The Eulogy was delivered by Hon. Charles Sumner, in the Music Hall.			
Decorations, Draping, putting up Staging in Music Hall, and Banners,	$2,611 49		
Music for Procession; also Orchestra and Leader at Music Hall,	2,231 65		
Marshal's Expenses.—Horses, Horse Equipments, Regalia, &c.,	1,630 00		
Carriage Hire and Committee's Expenses,	1,356 75		
Printing, including Memorial,	2,313 70		
Advertising,	1,132 37		
Music Hall,	510 00		
Fire Department.—For Decoration of Engines, &c.,	603 10		
Preparing Memorial,	134 00		
Salutes,	297 03		
Tolling of Bells,	42 00		
Sundry small items,	105 40		
		12,967 49	
Amounts carried forward,		$52,657 12	$1,171,815 99

Amounts brought forward,		$52,657 12	$1,171,815 99
EVERETT MEMORIAL.			
Printing and Preparing,		2,983 06	
TEMPERANCE FESTIVAL.			
Amount allowed for music for Temperance Celebration, June 17, 1865,		504 09	
MASSACHUSETTS TEACHERS INSTITUTE.			
Expenses of a Concert for the entertainment of this Association,		500 41	
DAMAGES.			
Payments of judgments against the City, and settlements by compromise, or otherwise, of claims for damages sustained by individuals on account of accidents arising from defects in the highways, &c.,		17,141 75	
LEGAL EXPENSES.			
Payments of Counsel, and other legal expenses, in the cases of City of Boston *vs.* Richardson, and Richardson *vs.* City of Boston. Also in case of Dwight *vs.* City of Boston, and Burrill *vs.* City of Boston,		5,800 84	
PICTURES AND PICTURE FRAMES.			
Portrait of President Lincoln, Painting and Frame,		792 00	
Photographs of City Hall, including frames for those and other subjects,		850 10	
Repairs on pictures and frames in Faneuil Hall,		183 40	
ALTERATION OF WARD BOUNDARIES.			
Census and preparing Maps,	1,720 25		
Altering and painting Street Signs,	858 59		
Printing, Paper, and coloring Maps,	615 40		
Clerk hire,	74 00		
		3,268 24	
Amounts carried forward,		$84,681 01	$1,171,815 99

Amounts brought forward,		$84,681 01	$1,171,815 99
SUPPLEMENT TO THE ORDNANCE.			
Preparing,		400 00	
SEALERS OF WEIGHTS AND MEASURES.			
Expenses of this Department, viz.: —			
Rent of Offices for the Sealers, six months,	$150 00		
For Repairing Scales and Weights of certain parties, under the Ordinance of 6th July, 1863,	* 190 52		
Repairs on Sealer's Balances,	83 91		
		424 43†	
PUBLIC SCALES AT EAST BOSTON.			
One 30 Ton Scale,	$270 00		
Expense of a drain for pit,	267 00		
		537 00	
RECORDING DEEDS.			
Payment to the Registrar of Deeds for recording Deeds to the city,		103 25	
ELECTION EXPENSES.			
Constables for notifying and for attendance at the various Ward Meetings, annual allowance of $30 to each of the twelve Wards, examining and checking the Voting Lists before each election, with a view of excluding illegal voters, and ringing bells on Election Days,		821 96	
Amounts carried forward,		$86,967 65	$1,171,815 99

* This amount is collected from the owners of the scales and weights so repaired, by the Sealers, and is by them paid into the City Treasury.

† The total cost to the City of the Department of Sealers of Weights and Measures for the year was as follows:—

Salary of the two officers and assistants,	$3,600 00
Expenses as above,	424 43
Cost of keeping two Horses and Wagons for use of said officers by the Internal Health Department, as given by the Superintendent of Health,	800 00
Total,	$4,824 43

Amount paid into the City Treasury 1865-66 by the Sealers of Weights and Measures, $3,539.16.

Amounts brought forward,	$86,967 65	$1,171,815 99
BELLS.		
For Ringing and Tolling the several Church Bells on various public occasions,	165 50	
NATIONAL FLAGS, &c.		
Repairing Flags and Flagstaffs, and setting and hoisting Flags, on various public occasions,	66 00	
SALUTES.		
Washington's Birthday Anniversary, twenty-second February,	210 00	
CARTING — FREIGHTS — TELEGRAMS — including expenses moving office furniture, &c., to City Hall,	940 45	
WASHING Towels,	34 00	
POSTAGES, and Revenue Stamps,	162 41	
BOOKS AND NEWSPAPERS.		
Books of Reference, and Newspapers,	98 80	
POLICE BADGES.		
36 Silver Badges for members of the Common Council, and 6 Gold Badges for members of the Board of Aldermen,	111 00	
DIRECTORIES.		
109 copies of Adams' Boston Directory, for the members of the Government and the Public Offices,	299 75	
POCKET BOOKS.		
100 Memorandum Pocket Books, containing lists of the City Government and Committees, for the use of Members and Officers,	125 00	
CARRIAGE HIRE.		
For members City Government, Joint and Special Committees, &c., not otherwise specified,	2,398 40	
Amounts carried forward,	$91,578 96	$1,171,815 99

Amounts brought forward,	$91,578 96	$1,171,815 99
COMMITTEES—DELEGATIONS FROM OTHER CITIES, &c.		
Expenses of Joint Standing and other Committees of the present and past City Governments; Entertainments of members of other City Governments, not otherwise specified,	3,227 75	
Of entertaining Delegations from the City Governments of St. Louis and Philadelphia,	1,597 40	
Of Committees on Free Markets to New York, Philadelphia, and Albany,	600 00	
Of Committee on Public Instruction, and Sub-Committee from the School Committee, to New York, Baltimore, &c.,	1,500 00	
Of Committee on Ferries, to New York,	397 50	
Committee on Public Institutions for Phonographic Reporter, on petition of Oliver Frost,	136 75	
Committee on Church Street Drainage for Clerk hire,	28 00	
		99,066 36

Per item No. 30 *of Treasurer's account.*

Interest.

Amount paid this year for Interest on the City Debt, including the premium on Exchange on London, and on the Gold with which this interest was paid,	435,472 69

Per item No. 71 *of Treasurer's account.*

N. B. *This item does not include any charge for interest on the actual "Water Debt," that interest being charged to the Water Works.*

Internal Health.

This item includes the expenses of sweeping the Streets, collecting all the Ashes and House Offal, and depositing it at the General Depot; also all other work connected with the preservation of the Health of the City.

Amount carried forward,	$1,706,355 04

Amount brought forward,		$1,706,355 04
The House Offal of the City proper and South Boston is disposed of by contract. It is collected in the City Wagons, and delivered at the Offal Depot connected with the South Stables on Albany Street, opposite Brookline Street, from whence it is taken every day in Covered Wagons, and carried out of the City. The House Offal at East Boston is collected there by contract, and is disposed of by the collector for his own benefit.		
PAY ROLLS.		
Salaries of Clerks, also Constables employed in serving processes for abating nuisances, &c.,	1,280 75	
Mechanics Employed in the Yard.—Wages of four Blacksmiths, three Wheelwrights, one Harness-maker, two Painters,	8,004 27	
Foremen of Yard, Feeders and Watchmen. — Wages of one Foreman of the South Yard, one Foreman of the West Yard, two Feeders, and two Watchmen,	4,847 42	
Foremen of Teams and Sweepers, Teamsters, Laborers, &c.—Wages of the two Foremen each for Teamsters and Sweepers from North and South Stables; Teamsters, and Laborers employed in sweeping the Streets, removing Street Dirt, &c.,	65,432 27	
Wages of the Teamsters and Laborers employed in collecting the House Offal, Ashes, &c.,	57,653 98	
Driver of the Wagon used for the conveyance of Prisoners to and from the Station Houses to the City Prison, and to the Jail,	840 50	
Conductor of the Vehicle employed in conveying the Inmates of the South Boston and Deer Island Institutions to and from the City,	692 50	
[*The House of Industry pays* $300 *per annum additional for this service.*]		
Total Pay Rolls,	$138,751 69	
Amounts carried forward,	$138,751 69	$1,706,355 04

Amounts brought forward,		$138,751 69	$1,706,355 04
Feed and Bedding for Horses, viz.:			
Grain, Meal, and Carrots,	$10,625 70		
Hay and Straw,	5,194 84		
		15,820 54	
Purchase and Exchange of Horses,		7,992 00	
Printing and Binding,		1,012 73	
Stationery and Blank Books,		167 79	
Revenue Stamps,		86 70	
Furniture and Warming Apparatus,		136 27	
Gas Fixtures,		95 18	
Gas,		434 95	
Fuel,		689 40	
Stock used in Workshops, viz.:			
Soft Coal,	$396 68		
Iron, Steel, Shapes, Horse Nails, Axles, &c.	2,493 67		
Saddlery Hardware, Leather, &c.	2,474 32		
Wagon Lumber, Hubs, Spokes, Pine Lumber, &c., including sawing,	2,835 31		
Paints, Oils, Varnish, &c.	1,169 53		
		9,369 51	
One Concord Wagon, including freight,		227 30	
Shoeing Horses kept at the West Stables,		349 07	
Drugs, Medicines and Veterinary Surgeons' attendance on Horses,		244 49	
One Critcherson's Patent Street Sweeping Machine,		2,000 00	
Hoes, Shovels, &c.		474 25	
Broom Stuff, Brooms, Buckets, &c.		888 06	
Hardware, Nails, Rope, &c.		349 93	
Soap and Sponge,		237 66	
Hose and Couplings,		217 97	
Cesspool Boots and Overalls,		159 55	
Sundry small items,		172 51	
East Boston Ferry Tolls,		175 00	
Collecting House Offal at East Boston,		385 00	
Collecting Ashes, &c., at East Boston,		3,505 40	
Amounts carried forward,		$183,942 95	$1,706,355 04

Amounts brought forward,		$183,942 95	$1,706,355 04
NUISANCES.			
Constructing, repairing, and cleaning Drains and Sewers, for the purpose of abating nuisances, and other expenses for this purpose,	$1,160 41		
On account of nuisance west of Charles Street,	445 00		
		1,605 41	
REPAIRS AND ALTERATIONS.			
Stock and labor at South Stable,	$338 82		
Stock and labor at Offal Depot,	209 87		
Stock and labor at West Stable,	165 82		
		714 51	
WATER RATES.			
For Water used at Stables and Sprinkling Streets before Sweeping,		819 00	
Watering a portion of Chauncy and Bedford streets,		25 00	
Ice,		44 10	
SMALL-POX HOSPITAL.			
Nursing and Care of Patients, and Medicine, previous to July, 1865, at which time the Hospital was taken in charge by Trustees City Hospital,		277 82	
MILK INSPECTION.			
Salary of Inspector, one year,	$900 00		
Chemical Analyses, Stationery, and small cash disbursements by Inspector,	269 20		
		1,169 20	
Amounts carried forward,		$188,597 99	$1,706,355 04

Amounts brought forward,		$188,597 99	$1,706,355 04
CITY PHYSICIAN'S OFFICE, viz.:			
Service of Assistant,	$310 00		
Printing and Stationery, and other Office Expenses,	178 06		
		488 06	
Entertaining a delegation from Cincinnati Board of Health,		333 50	
Expenses of Committee,		292 00	
			189,711 55

Per item No. 29 of Treasurer's account.

Lamps. (*See Appendix.*)

Gas for Street Lamps, viz.: —			
City proper,	$98,035 11		
South Boston,	14,265 14		
East Boston,	12,463 06		
		$124,763 31	
Oil, for all the oil lamps in the City proper and in South and East Boston,	$37,871 24		
Carting Oil,	522 50		
Wicking,	275 00		
		38,668 74	
LAMPLIGHTERS.			
Lighting and Cleaning Gas Lamps, viz.:			
City proper,	$15,937 84		
South Boston,	2,115 42		
East Boston,	1,164 07		
Care and cleaning the two Ornamental Lamps over the West St. Gate on the Common,	25 00		
Lighting and cleaning all the oil lamps,	9,193 40		
		28,435 73	
Amounts carried forward,		$191,867 78	$1,896,066 59

Amounts brought forward,		$191,867 78	$1,896,066 59
Underground Service Pipes, which are all laid by the Gas Companies, viz.: —			
Boston Co.	$2,538 40		
So. Boston,	434 96		
East Boston,	195 38		
		3,168 74	
Lanterns, viz.:			
For new Oil Lanterns,	$1,470 05		
For new Gas "	501 38		
		1,971 43	
Repairs of Lanterns, one year per contract,		4,000 00	
Alterations and repairs of Lanterns other than contract,		1,170 49	
Iron Posts,		1,447 38	
Wooden Posts, including repairs,		433 50	
Iron Brackets and Post Heads, including putting up,		1,403 80	
Gas Burners, Tips, Cocks, Pipe, &c., including putting up,		2,139 51	
Oil Burners, Cans and Measures, including repairs,		1,084 10	
Ladders, including repairs,		207 04	
Carting Lamps, Posts, &c.,		232 74	
Printing,		38 24	
Stationery,		28 02	
Carriage Hire,		48 00	
Expenses of Committee to New York and Philadelphia,		132 50	
Expenses of Committee,		52 50	
			209,425 77

Per item No. 33 *of Treasurer's account.*

Market Houses.

Expenses of Faneuil Hall Market and the Market in Faneuil Hall Building, exclusive of the Repairs on the Buildings (which are charged to Public Buildings), and the Salary of the Superintendent.

Amount carried forward, $2,105,492 36

Amount brought forward,			$2,105,492 36
SALARIES.			
Deputy Superintendent, who is commissioned as a Police Officer,	$1,050 00		
Keeper of the Public Scales,	540 00		
Two Watchmen,	1,576 00		
		3,166 00	
Fuel,		868 25	
Gas,		939 63	
Gas Fixtures,		31 50	
Printing and Stationery,		16 79	
Revenue Stamps,		40 00	
Warming Apparatus and Repairs of same,		305 03	
Water Rates,		70 00	
Small repairs and other small expenditures by the Superintendent,		88 43	
Expenses of Committee,		37 75	
			5,563 38

Per item No. 36 *of Treasurer's account.*

Militia Bounty.

Paid to members of the Volunteer Militia, the Bounty allowed them by the State, in conformity with an Act of the Legislature, May 16, 1865,	11,599 00

Per item No. 74 *of Treasurer's account.*

Mount Hope Cemetery.

Expense of carrying on and improving this Ground, which is located in Dorchester and in West Roxbury.

Salary of Superintendent,	1,016 64	
Wages of Laborers,	7,970 18	
Expense of maintaining Horse and Oxen, including repairs of harnesses and vehicles,	846 51	
Mechanical Work and Stock for repairs on Superintendent's House, Green-House, and fences,	414 27	
Iron and Granite Posts, for boundaries of Lots, including numbers,	971 43	
Amounts carried forward,	$11,219 03	$2,122,654 74

Amounts brought forward,	$11,219 03	$2,122,654 74
Trees, Seeds, and Plants,	303 39	
Flower Pots,	112 00	
Tools and Hardware,	194 75	
Sundry small items,	107 22	
Painting Signs,	60 00	
Photographic Views, and Picture Frames,	101 88	
Allowance for running an Omnibus, during the summer season, to and from the Jamaica Plain Horse Cars to the Cemetery, for the accommodation of the public,	600 00	
Car fares,	29 02	
Care of Grounds on Sundays,	72 00	
Engineering expenses,	20 00	
Refunded for temporary placing of bodies in Receiving Tomb and Graves,	26 00	
Furniture, and Warming Apparatus,	180 22	
Fuel,	33 57	
Printing,	162 68	
Stationery,	19 98	
Expenses of Superintendent to Greenwood Cemetery,	25 00	
Expenses of Trustees, including Carriage Hire,	124 00	
		13,390 74

Per item No. 37 *of Treasurer's account.*

New Lunatic Hospital.

Purchase of Land in the Town of Winthrop, as a site for the erection thereon of a New Lunatic Hospital,	25,108 33

Per item No. 39 *of Treasurer's account.*

Offal Depot.

This Building is located on the Pier Wharf, on Albany Street, opposite Brookline Street, and is occupied as a receptacle for the House Offal collected by City Teams, prior to its removal by the Contractor.

Payments to the Contractor for completing the building, and for alterations,	4,423 83

Per item No. 42 *of Treasurer's account.*

Amount carried forward,	$2,165,577 64

Amount brought forward, $2,165,577 64

Old Claims.

Amount of bills and accounts against the City, which had been audited and allowed in former years, but which were not presented to the Treasury for payment till this year, 1,221 42

Per item No. 41 *of Treasurer's account.*

Overseers of the Poor.

Paid to the Treasurer of this Board for the benefit and special relief of those poor persons in the different Wards of the City, *having a settlement in this State*, and who without being Paupers, are proper objects for such assistance, 44,500 00

Per item No. 40 *of Treasurer's account.*

[*There has been received to the credit of this account this year the sum of* $6,759.15, *per item No.* 101 *of Treasurer's account. This credit being deducted from the above, will reduce the net cost this year to* $37,740.85, *against* $34,133.26 *last year, and* $36,512.42 *in* 1863–4.]

Paving, Grading, and Repairs of Sts.

Pay Rolls.—Clerk in Superintendent's Office,	$850 00		
Mechanics, Foremen and Laborers,	46,626 41		
		$47,476 41	
Master Pavers Bills,		17,184 28	
Masonwork,		952 91	
Brick wall on Indiana Place, per agreement,		860 00	
Carpenter's work, including Lumber,		1,229 06	
Teaming,		10,249 89	
Do. Internal Health Department,		946 75	
Ashes for filling, of Internal Health Department,		1,951 50	
Gravel, Earth, Cinders, &c., for filling,		41,807 19	
Paving Gravel,		10,049 91	
Granite Blocks for Paving,		3,444 32	
Round Stone for Paving,		1,892 05	
North River Flagging for Crossings,		2,612 34	
Amounts carried forward,		$140,656 61	$2,211,299 06

Amounts brought forward,	$140,656 61	$2,211,299 06
Edge Stones for Sidewalks,	2,034 72	
Stone Chips,	1,256 90	
Brick for Drains and Sidewalks,	3,532 85	
Lime, Sand, and Cement,	2,063 16	
Removing Snow and Ice, per agreements,	361 50	
Street Signs, and renumbering Streets,	149 35	
Spikes and Nails,	85 62	
Tools, including Iron and Steel, for Manufacture and Repairs,	226 45	
Cumberland Coal,	94 80	
Fuel and repairing stove,	24 50	
Repairs on buildings,	18 69	
Oil and Lanterns,	60 84	
Slope Wall on side of Causeway between East Boston and Breed's Island, and construction of a Culvert under the Causeway, per agreements, including extra work,	5,137 69	
Surface Drain — Continuation of one in Beacon Street — per agreement,	2,300 00	
Lewis Ochs—Grade Damages—Brookline Street,	800 00	
Execution against the City for the removal of stone posts in Battery-march Street,	48 89	
Use of a Design for a Fence,	15 00	
Wharfage,	341 00	
Horse Keeping, including repairs of Vehicles, Harness, Blankets, &c.,	708 07	
Commission on Church St. Territory,	325 00	
Tolls to East Boston,	36 90	
Printing,	81 98	
Stationery and Blank Books,	144 05	
Revenue Stamps and Newspaper,	36 00	
Carriage Hire,	87 50	
Expenses of Committee,	373 70	
		161,001 77
Per item No. 44 of Treasurer's account.		
People's Ferry Drops.		
Repairs on Tanks and Drops,	$5,853 73	
Earth Filling,	188 62	
		6,042 35
Per item No. 54 of Treasurer's account.		
Amount carried forward,		$2,378,343 18

Amount brought forward,		$2,378,343 18

Police.

SALARIES: *except Chief and Deputy Chief.*		
Captains, Lieutenants, Sergeants, Day and night Officers for regular duty,	$333,788 33	
Allowance for Services out of Regular Hours,	3,040 22	
Services of those members of the regular Police who are stationed at Theatres, or at other places of public Amusement or Business, *	1,985 98	
Detective Officers,	9,626 56	
Superintendent of Hacks and Carriages,	1,089 70	
Superintendent of Carts, Wagons, &c.	1,085 39	
Superintendent of Pawnbrokers,	1,095 00	
Special Officer whose duty is to look after cases of drunkness,	944 09	
Constables for serving legal notices for the various departments,	706 50	
Officers at the City Prison,	3,132 55	
Clerk in the Office of the Chief,	1,078 48	
Assistant Clerk,	1,137 75	
Stewards of the various Station Houses,	3,495 97	
Officers — at Evening Schools,	289 50	
	$362,496 02	
(To which should be added the cost of Cloth for Uniforms, which is furnished to the members at cost prices, and deducted from their pay — amounting to $10,020.87, making the actual cost of the force for the year, $372,516.89).		
Cloth for Uniforms,	11,820 87	
(Value of Cloth on hand April 30th, $1,800.00.)		
Badges, Buttons, and Gloves,	1,590 53	
Amounts carried forward,	$375,907 42	$2,378,343 18

* These services are charged to the parties so benefited; the amounts are collected weekly by the Chief of the Police, and are by him paid into the City Treasury to the Credit of the Police Department.

Amounts brought forward,	$375,907 42	$2,378,343 18
Fuel and Warming Apparatus for the several Houses — including housing of same,	2,877 95	
Gas and Gas Fixtures,	3,442 36	
Furniture,	2,349 93	
Small Repairs,	165 90	
Washing Bed-clothes; Oil, Fluid, Wicking, Soap, Sand, and other small supplies for the various Houses,	618 99	
Repairs on Telegraphic Instruments,	248 62	
Medical Attendance and Medicine furnished by order of Police Officers, to persons arrested, wounded, or otherwise needing such assistance,	707 99	
Board and Care of Patients at City Crier's,	220 00	
Carriage and Wagon Hire for the use of Officers, and for the conveyance of disabled persons who are cared for by the Police; also for the removal of bodies,	427 91	
Transporting prisoners from Station Houses to City Prison — by the Internal Health Department,	1,850 75	
Food supplied to Prisoners and others at the various Station Houses,	294 84	
Food for Prisoners while in the City Prison waiting examination,	1,211 30	
Travelling expenses of Officers to various places in search of criminals and fugitives from justice, including telegraphing,	89 90	
Ropes, Chains, and Stakes required for closing up the streets, and for restraining crowds on public days, carting, and putting up and removing same; Flags, and setting same on public occasions; also Teaming,	302 71	
Exchange of Boat, Chandlery, and Repairs on Boats for Harbor Police,	831 37	
Supplies and Furniture for do.	454 94	
Hire of Tow Boats,	68 75	
Replacing and Shackling Buoy at Galloupe's Island,	15 00	
Clubs, Handcuffs, Pistols, &c.,	52 75	
Amounts carried forward,	$392,139 39	$2,378,343 18

Amounts brought forward,	$392,139 39	$2,378,343 18
Meals for Officers on various public occasions, when they could not be spared from duty,	97 92	
Removing Nuisances, Snow, Ice and other obstructions from streets and elsewhere,	36 85	
Damages by Officers while on duty,	18 00	
Saddlecloths and Breastplates for use of Officers when mounted,	112 00	
Music on the occasion of the parade of the force, January 1st, 1866,	170 00	
Expenses of a suit against an Officer,	175 00	
Board of Horse for Chief of Police and repair of harness and vehicles,	750 48	
Stationery and Blank Books,	935 23	
Printing,	657 43	
Newspapers and Postages,	38 92	
Expenses of Committee,	234 28	
Rent and Taxes of the Station House in rear of the Boylston Market House,	1,046 98	
Photographing for the rogues' gallery,	121 50	
		396,533 97
Amount paid by Treasurer, per item No. 46 of his account,	$396,206 47	
Add amount not yet called for,	327,50	
	$396,533 97	

Primary School-houses' Alteration.

Alterations and repairs on Primary School-houses situated in South Boston, as follows, viz.:

WASHINGTON VILLAGE.		
Labor and Stock per contract,	$18,684 00	
Extra Labor and Stock including cost of belfry,	2,910 17	
Services of Architect,	450 00	
Printing Specifications,	22 87	
Lightning Conductors and Vane,	142 14	
Amounts carried forward,	$22,209 18	$2,774,877 15

Amounts brought forward,	$22,209 18	$2,774,877 15
Locks and Lock-smithing,	177 20	
Warming Apparatus,	2,141 14	
Furniture,	1,939 55	
Edge Stones,	84 20	
Watching and Cleaning,	68 00	
	$26,619 27	

City Point.

Labor and Stock per Contract,	$4,425 00
" " other than Contract,	1,261 59
Service of Architect,	325 00
Printing Specifications,	11 39
Plumbing,	21 90
Furniture,	295 82
Warming Apparatus,	800 92
	$7,141 62

Hawes.

Labor and Stock per Contract,	$3,795 00
" " other than Contract,	82 50
Services of Architect,	225 00
Printing Specifications,	14 42
Furniture,	766 00
Warming Apparatus,	613,67
	$5,496 59

RECAPITULATION.

Washington Village,	$26,619 27	
City Point,	7,141 62	
Hawes,	5,496 59	
		39,257 48

Per item No. 53 of Treasurer's account.

Primary School-house, East Street.

Paid on account of the erection of a Primary School-house upon a portion of the Land purchased last year for enlarging the yard of the Primary School-house building on said street, formerly the Winthrop Grammar School-house.

Amount carried forward, $2,814,134 63

Amount brought forward,		$2,814,134 63
The work on the building commenced Dec. 15th, 1865.		
Plans and Specifications,	$772 34	
Purchase of an unexpired lease of a Building located upon the land,	975 00	
On account Mason's Contract,	10,000 00	
On account Carpenter's Contract,	2,000 00	
		13,747 34

Per item No. 55 of Treasurer's account.

Printing and Stationery. (*See Appendix.*)

N. B. *Additional items for Printing and Stationery will be found charged under various heads.*

Printing City Documents, Notifications, Tax-bills, and Blanks of various kinds, including the cost of Paper,	$11,992 27	
Binding,	2,956 02	
Stationery for Public Offices and for the members of the City Council, not charged elsewhere,	2,059 23	
Blank Books,	912 93	
Lithographing and Engraving,	160 64	
Printing and Alterations of Maps of the City,	125 00	
Revenue Stamps,	41 20	
Photographs of Joshua Bates, Esq.	32 00	
		18,279 29

Per item No. 50 of Treasurer's account.

Public Buildings.

Expenditures for Repairs, Alterations, Improvements and Care of the Public Buildings, so called, which include all the Buildings belonging to, or hired by, the City, except School-houses, Engine-houses, and the County Buildings; also for Rents of all Buildings used for the accommodation of the City Government, &c.

REPAIRS, *viz.:*		
Markets,	3,005 12	
Station Houses,	1,951 38	
Amounts carried forward,	$4,956 50	$2,846,161 26

Amounts brought forward,		$4,956 50	$2,846,161 26
East Boston Ferry, Buildings and Piers,		1,416 83	
Public Library,		1,100 19	
Faneuil Hall,		459 67	
Pound at East Boston, including removal,		330 02	
Mechanics Hall, including Steam Pipes,		263 95	
Soldier's Home, Springfield Street,		256 00	
Armories,		145 50	
South City Stables (Piling),		135 20	
Old State House,		95 42	
Ward Rooms,		87 32	
Engineers' Office (Probate Building),		50 25	
Harbor Master's Office,		36 12	
City Building,		23 73	
Vacant Lot, D Street, South Boston (Fence),		19 64	
		$9,376 34	
RENTS, *viz.:*			
Mechanics Hall,	$3,989 67		
Niles Block, *and Taxes,*	736 87		
Congregational Library Building,	625 00		
Houses Nos. 40 and 42 Bridge Street, and Foundery Building, North Grove Street, *and Taxes,*	737 00		
Office of Superintendent P. B., 46 School Street,	219 45		
House on Leverett Street formerly occupied as a Police Station House,	350 00		
Pound at East Boston,	25 00		
Rooms Hired for the purpose of holding Ward Meetings,	480 00		
		7,162 99	
CITY HALL, *viz.:*			
Engineer, Janitor, care and extra cleaning, since November, 1865,	$2,550 95		
Fuel,	2,028 75		
Gas for one year,	1,220 36		
Furniture,	1,818 59		
Amounts carried for'd,	$7,618 65	$16,539 33	$2,846,161 26

Amounts brought for'd	$7,618 65	$16,539 33	$2,846,161 26
Gas Fixtures,	370 66		
Alterations and Improvements,	323 20		
Watchmen, previous to December, 1865,	968 00		
		9,280 51	
[Two Police Officers during the day, and four during the night, are kept on duty in the building.]			
GAS.— For the various public buildings and offices other than City Hall,		1,627 22	
FUEL. — For the several offices, including Faneuil Hall,		944 75	
Furniture, including repairs,		502 08	
Gas Fixtures,		65 75	
HEATING APPARATUS, *viz.:*			
Public Library,	$602 55		
Station Houses,	279 34		
		881 89	
CARE OF BUILDINGS, OTHER THAN CITY HALL, VIZ.:			
Mechanics' Hall, seven months,	$583 31		
Building, 23 Chauncy St., and Office of Superintendent of Public Buildings in School Street, seven months,	466 67		
Niles Block, seven months,	281 08		
City Buildings, seven months,	180 00		
Old State House, one year,	102 00		
		1,613 06	
Opening, Closing, and Cleaning Ward Rooms, and incidental expenses connected with the same,		548 71	
Soap, Towels and other small supplies, for various offices,		317 37	
Ice, for Offices, including City Hall,		133 20	
Water-rates, for houses on Eliot St. and Barry Place,		47 00	
Removing Night Soil,		22 00	
Plans and Specifications for an Armory,		800 00	
Amounts carried forward,		$33,322 87	$2,846,161 26

Amounts brought forward,	$33,322 87	$2,846,161 26
Assistant to the Superintendent of Faneuil Hall. Cleaning same, and other small expenses of Superintendent,	291 67	
Flags for the Old State House,	50 00	
Auction Expenses,	240 65	
Horse, and keeping same, for Superintendent of Public Buildings, including repairs of Harness and Vehicles,	633 38	
Car Fares and Newspapers,	35 50	
Revenue and Postage Stamps,	24 50	
Printing,	124 48	
Stationery and Blank Books,	218 44	
Clerk Hire,	924 99	
Carriage Hire,	64 00	
Committee's Expenses,	1,151 85	
		37,082 33

Per item No. 45 of Treasurer's account.

Public Institutions.

Cost of carrying on and maintaining the various Public Charitable and Reformatory Institutions, excepting the City Hospital, including all the expenses connected therewith, all of which are under the supervision and control of the Board of Directors for Public Institutions, viz.:

House of Correction at South Boston.

Salary of the Master,	$1,300 00		
Salaries of all other Employés,	8,845 44		
		10,145 44	
Subsistence and Supplies for the House, exclusive of Clothing, Bedding, Fuel and Furniture,		16,121 67	
Clothing and Bedding, including material for manufacturing same,		3,326 62	
Furniture, including repairs,		866 50	
Sewing Machines, Needles, &c., including repairs of same; also cost of Steam Engine, Shafting, &c., for operating them,		1,783 34	
Amounts carried forward,		$32,243 57	$2,883,243 59

Amounts brought forward,		$32,243 57	$2,883,243 59
General Repairs and Material, including the erection of a Boiler House, and alterations in shop,		7,991 70	
Gas. — Coal and Lime for manufacturing	$2,364 41		
Retorts and Repairs on Works,	386 74		
Revenue Tax and License,	253 31		
		3,004 46	
[Gas for the Lunatic Hospital is furnished by this Institution.]			
Fuel,		4,280 42	
Drugs and Medicines,		417 62	
Forage for Horses, Repairs of Harnesses and Vehicles, Tools, Seeds, Manure and all other expenses of the Agricultural Department,		2,019 89	
Hardware, Tools, Iron, Steel, and Tin Plate for manufacturing,		573 41	
Grants of Money and Clothing made by the Master of the House to the inmates on their discharge,		43 00	
Searching for an escaped prisoner,		5 00	
Stationery and Blank Books,		69 89	
Newspapers, Books and Advertising,		47 58	
Revenue and Postage Stamps, and Telegrams,		10 17	
Car Fares,		12 20	
Carriage Hire,		8 30	
Music July 4th and Thanksgiving day,		16 00	
Entertaining the City Government and other invited guests at the Institution,		275 00	
Total Expenditure on account of House of Correction,		$51,018 21	

House of Industry, House of Reformation, and Almshouse at Deer Island.

Salaries. — Superintendent House of Industry,		$1,200 00	
Superintendent House of Reformation,		500 00	
Amounts carried forward,		$1,700 00	$2,883,243 59

Amounts brought forward,	$1,700 00	$2,883,243 59
Physician (who is also *Port* Physician),	600 00	
All other Employés,	10,670 37	
	$12,970 37	
Subsistence and Supplies of the Houses, exclusive of Clothing, Bedding, Fuel, and Furniture,	34,576 28	
Clothing and Bedding, including Material for manufacturing same,	11,485 73	
Furniture — including repairs,	1,453 63	
Sewing Machines, Needles, &c., including repairs of same,	505 88	
Drugs, Medicines, &c.,	690 89	
Fuel,	8,432 94	
Coal, for manufacturing Gas, including Revenue Taxes and repairs on Gas Works,	1,512 17	
General Repairs and Material, including the erection of a boat house and lumber for a piggery,	4,636 55	
One Scow and appurtenances,	718 54	
Second-hand Hose Carriage, and Repairs of Engine and Hose,	160 74	
Purchase of Cattle and Horses; Forage, repairs of Harnesses and Vehicles; and all other Expenses of the Agricultural Department,	7,217 88	
Hardware, Tools, Iron, Steel, and Tin Plate for manufacturing,	1,332 69	
Sundry small items,	31 40	
Grants of Money to inmates on their discharge,	41 10	
Fares and Tolls; and Wherry Boat,	79 80	
Carting, Expressing, &c.,	89 56	
School Books and Newspapers,	460 60	
Stationery and Blank Books,	216 68	
Printing, and Postage Revenue Stamps,	28 46	
Entertaining the City Government, distinguished strangers, and other invited guests at the Institution,	560 84	
Total Expenditure on account of Houses of Industry, Reformation, &c., at Deer Island,	$87,202 73	
Amount carried forward,		$2,883,243 59

Amount brought forward,			$2,883,243 59

LUNATIC HOSPITAL, AT SOUTH BOSTON.

SALARIES.—Superintendent,	1,800 00	
All other Employés,	6,810 29	
		8,610 29
Subsistence and Supplies for the House, exclusive of Clothing, Bedding and Fuel,		18,074 73
Bedding and Clothing,		3,823 88
Furniture, including repairs,		1,741 44
Fuel,		3,980 74
Gas, (of House of Correction,)		872 11
Gas Fixtures,		175 20
General Repairs, including Stock,		1,607 71
Drugs, Medicines, &c.,		1,501 39
Games, Books, &c., including a Christmas Tree,		350 84
Forage, Repairs of Harnesses and Vehicles, &c.,		1,791 39
Hardware and Tools,		165 75
Sundry small items,		29 86
Stationery, Blank Books, and Printing,		168 97
Newspapers and Advertising,		54 87
Car Fares,		8 40
Carriage Hire,		60 30
Harbor Excursion for inmates,		43 00
Entertainment to Members of the City Government and invited guests,		106 60
Total Expenditure on account of Lunatic Hospital,		$43,167 47

STEAMBOAT HENRY MORRISON.

The Boat runs from the City to Deer Island, and to Rainsford Island, for the accommodation of the City and State Pauper Establishments there.

SALARIES, *viz.:*

Captain,	$1,120 24		
Mate,	595 84		
Engineer,	862 50		
Deck Hands,	646 00		
Fireman,	525 00		
		3,749 58	
Amounts carried forward,		$3,749 58	$2,883,243 59

Amounts brought forward,	$3,749 58	$2,883,243 59
Fuel,	5,592 75	
Dockage and Wharfage one year,	609 00	
Repairs and Material,	1,091 67	
Chandlery Supplies, Furniture, &c.,	349 35	
Custom House Documents, Inspection of Boiler, &c.,	134 69	
Total Expenditure on acccount of Steamboat Henry Morrison.	$11,527 04	

PAUPER EXPENSES.

For the Support of Boys in the State Reform School at Westboro' and the Nautical Branch thereof; also of Girls at the Reform School at Lancaster, who had a legal settlement in this city, the transportation of Paupers to the State Almshouses, &c., viz.:

State Reform School, Westboro',	$2,907 17
Nautical Branch,	2,369 97
Female Reform School, Lancaster,	251 90
State Lunatic Hospitals,	477 23
Essex County House of Correction,	25 14
Medical Examinations,	33 15
Printing,	5 40
Food furnished paupers while waiting transportation,	84 29
Salary in part of the Driver of the Vehicle employed in removing prisoners to and from the Steamboat Henry Morrison; and State Paupers to the various Railroad Depots for transportation to the State Institutions,	287 50
Railroad Tickets for conveying State Paupers to the various State Institutions; and fares of other Paupers to their proper settlements or other places, in or out of this State, including other travelling expenses,	1,056 75
Total for Pauper Expenditures,	$7,498 50

OFFICE EXPENSES.

Expenditures charged by the Board of Directors under this head, viz.:

Amount carried forward, $2,883,243 59

Amount brought forward,			$2,883,243 59
Clerk Hire,		$3,473 75	
Printing and Binding,		337 50	
Stationery and Blank Books,		106 90	
Revenue and Postage Stamps,		28 04	
Furniture, including repairs,		117 00	
Sundry small items,		18 50	
Newspaper and Directories,		47 75	
Car Fares and Tolls,		48 00	
Carriage Hire,		121 00	
Harbor Excursion of Board of Directors,		341 10	
Expenses of Board of Directors,		107 00	
Total "Office Expenses,"		$4,746 54	

RECAPITULATION.

House of Correction,		$51,018 21	
Amount paid by Treasurer per item No. 26 of his account,	$50,472 36		
Add Amount not yet called for,	545 85		
	$51,018 21		
House of Industry, *Per item No. 25 of Treasurer's account.*		87,202 73	
Lunatic Hospital, *Per item No. 34 of Treasurer's account.*		43,167 47	
Steamboat Henry Morrison, *Per item No. 60 of Treasurer's account.*		11,527 04	
Pauper Expenses, Per item No. 52 of Treasurer's account.		7,498 50	
Office Expenses, *Per item No. 43 of Treasurer's account.*		4,746 54	
Total of Expenditures of Institutions under the control of the Board of Directors for Public Institutions (see Appendix).			205,160 49

Public Lands.

Gravel, Ashes, Stone, Chips, &c., for filling and grading, as follows, viz.:

Amount carried forward,	$3,088,404 08

Amount brought forward,		$3.088,404 08
Land adjacent to St. James and Dartmouth streets (previous to 1864),	$3,038 00	
Albany Street,	2,802 34	
Newton Street,	2,640 75	
Wareham Street,	926 00	
Canton Street and passage-way,	838 00	
Plympton Street,	540 00	
Passage-way between Newton and Brookline streets,	321 00	
Passage-way between Worcester and Concord streets,	194 50	
Passage-way between Springfield and Newton street,	78 00	
	$11,378 59	
Laborers,	786 00	
Brick Wall on Albany Street, opposite Brookline,	432 12	
Constructing Drains,	262 60	
Carpenters' Work and Stock,	172 97	
Auction Expenses,	101 91	
Lithographing Plans,	20 25	
Taxes on Great Brewster Island, situated within the limits of the Town of Hull,	11 61	
Stationery and Printing,	25 33	
Committee's Expenses to New York,	619 38	
Expenses of Committee,	71 50	
		13,882 26

Per item No. 49 *of Treasurer's account.*

Public Library.

Expenses of carrying on the Public Library in Boylston Street, which is open to all the Citizens of Boston every day, excepting Sunday, from 9 *A. M. to* 10 *P. M.*

SALARIES, *viz.:*		
Superintendent,	$2,458 33	
Librarian,	1,700 00	
Female Assistants,	4,905 30	
Male Assistants,	4,399 39	
Janitor,	875 00	
Total Salaries,	$14,338 02	
Amounts carried forward,	$14,338 02	$3,102,286 34

Amounts brought forward,		$14,338 02	$3,102,286 34
Books,		11,034 64	
Binding,		2,166 77	
CATALOGUE, *viz.:*			
Printing,	$2,028 83		
Preparing,	190 64		
		2,219 47	
Printing, other than Catalogue,		2,440 62	
Stationery and Blank Books, including paper for covering books,		1,032 32	
Fuel,		1,160 25	
Gas and Gas Fixtures,		1,364 12	
Furniture, including repairs,		899 04	
Cleaning Windows, Paint, &c.,		676 55	
Cartage, Expressing, Freight, &c.,		299 02	
Postage and Revenue Stamps,		131 23	
Sundry small items,		170 84	
Washing Towels,		68 76	
Ice,		20 00	
Watering Street,		25 00	
Small Repairs, (General Repairs charged to Public Buildings.)		9 35	
			38,056 00

Per item No. 35 of Treasurer's account.

Recruiting Expenses.

Amount of Temporary Loan negotiated 1864–65, to defray Recruiting Expenses of that year, and paid this year, having been assessed in the Taxes according to law,	132,100 00

Per item No. 57 of Treasurer's account.

Salaries.

For the Salaries of the following City officers for the year ending 31st March, 1866, viz.:

MAYOR.			
F. W. Lincoln, Jr.,	$5,000 00		
MAYOR'S CLERK.			
James M. Bugbee,	1,300 00		
		$6,300 00	
Amounts carried forward,		$6,300 00	$3,272,442 34

Amounts brought forward,		$6,300 00	$3,272,442 34
TREASURER.			
F. U. Tracy,	$3,750 00		
Clerk Hire for Office (see Water Works),	6,500 00		
Extra allowance in the Tax Season, by special vote of the City Council,	1,500 00		
		11,750 00	
CITY CLERK.			
S. F. McCleary,	$3,500 00		
Clerk Hire,	3,700 00		
		7,200 00	
CITY SOLICITOR.			
John P. Healy,	$4,000 00		
Clerk Hire and Office Expenses,	1,200 00		
		5,200 00	
AUDITOR OF ACCOUNTS.			
Alfred T. Turner,	$3,000 00		
Clerk Hire,	3,747 50		
		6,747 50	
CKERK OF COMMON COUNCIL.			
Washington P. Gregg,	$1,400 00		
Clerk Hire,	300 00		
		1,700 00	
ASSESSORS' DEPARTMENT.			
Permanent Assessors, viz.:			
George Jackson,	$1,700 00		
Henry Sargent,	1,700 00		
E. F. Robinson, one month,	141 67		
W. S. Bartlett, one month,	141 67		
Horace Smith, eleven mos.	1,558 33		
Thomas Hills, eleven mos.	1,558 33		
PER DIEM ASSESSORS, OR ASSISTANT PRINCIPALS, at $5 per day each, while in the streets, and $4 when in the office acting as Assistant Assessors, viz.:			
Amounts carried for'd,	$6,800 00	$38,897 50	$3,272,442 34

Amounts brought for'd,	$6,800 00	$38,897 50	$3,272,442 34
Benj. Fessenden, 48 days at $4, and 46 days at $5,	422 00		
Joseph Robbins, 48 days at $4, and 35 days at $5,	367 00		
Joseph W. Merriam, 46 days at $4, and 36 days at $5,	364 00		
Joseph L. Drew, 48 days at $4, and 35 days at $5,	367 00		
Joseph F. Huntress, 48 days at $4, and 30 days at $5,	342 00		
George F. Williams, 48 days at $4, and 32 days at $5,	352 00		
Ezra Harlow, 48 days at $4, and 41 days at $5,	397 00		
C. A. Conner, 48 days at $4, and 41 days at $5,	397 00		
Augustus Reed, 47 days at $4, and 38 days at $5,	378 00		
S. S. Cudworth, 46 days at $4, and 30 days at $5,	334 00		
James Dennie, 44 days at $4, and 47 days at $5,	$411 00		
Edward Riley, 46 days at $4, and 40 days at $5,	384 00		
Samuel Neal, 47 days at $4, and 46 days at $5,	418 00		
Assistant Assessors, of which there were 32, viz.: — two each for Wards 1, 3, 5, 6, 7, 8, 9, and 10, and four each for Wards 2, 4, 11, and 12. They receive $4, for each day's actual service,	10,198 00		
Clerk Hire for the Department,	9,799 50		
Secretary to the Board,	200 00		
Services of an appraiser of Stock,	100 00		
		32,030 50	
CIVIL ENGINEERS.			
N. H. Crafts,	2,500 00		
Amounts carried forw'd,	$2,500 00	$70,928 00	$3,272,442 34

Amounts brought forw'd,	$2,500 00	$70,928 00	$3,272,442 34
T. W. Davis, Assistant,	1,500 00		
		4,000 00	
POLICE DEPARTMENT.			
John Kurtz, Chief,	2,500 00		
E. H. Savage, Deputy Chief,	1,650 00		
		4,150 00	
INTERNAL HEALTH.			
Ezra Forristall, Superintendent,	$1,900 00		
Daniel B. Curtis, Assistant,	1,500 00		
		3,400 00	
CITY REGISTRAR AND SUPERINTENDENT OF BURIAL GROUNDS.			
N. A. Apollonio,	$1,800 00		
Clerk Hire,	1,000 00		
		2,800 00	
FIRE DEPARTMENT.			
George W. Bird, Chief Engineer,	$1,700 00		
George H. Allen, Sec'y to Board of Engineers,	1,000 00		
		2,700 00	
SUPERINTENDENT OF STREETS.			
Charles Harris,		1 800 00	
MESSENGER TO CITY COUNCIL.			
O. H. Spurr,	$1,600 00		
Eugene B. Abbott, Assistant do. from April 1, 1865, to Oct. 19, 1865,	224 81		
M. H. Spurr, from Oct. 19, 1865, to April 1, 1866,	131 24		
		1,956 05	
SUPERINTENDENT OF PUBLIC BUILDINGS.			
James C. Tucker,		1,800 00	
SUPERINTENDENT OF PUBLIC LANDS.			
Robert W. Hall,		1,500 00	
Amounts carried forward,		$95,034 05	$3,272,442 34

Amounts brought forward,		$95,034 05	$3,272,442 34
SUPERINTENDENT OF MARKET-HOUSES.			
Charles B. Rice,		1,800 00	
SUPERINTENDENT OF FANEUIL HALL.			
Henry Taylor,		500 00	
SUPERINTENDENT OF SEWERS AND DRAINS.			
Wm. H. Bradley,		1,800 00	
PORT PHYSICIAN, *at Deer Island.*			
Silas E. Stone, 2½ months,	$83 33		
Edward A. Whiston, 11½ months,	383 33		
		466 66	
CITY PHYSICIAN.			
William Read,		1,500 00	
SUPERINTENDENT OF LAMPS.			
Wm. Barnicoat,	$1,000 00		
Assistant,	600 00		
		1,600 00	
HARBOR MASTER.			
J. T. Gardner,		1,400 00	
SECRETARY TO COMMITTEES.			
Horace T. Rockwell,		1,800 00	
CITY SEALERS.			
C. J. B. Moulton,	$1,300 00		
J. D. Cadogan,	1,300 00		
Two Assistants, at $500 each,	1,000 00		
		3,600 00	
SUPERINTENDENT OF BRIDGES.			
Mount Washington Avenue,			
Geo. H. Davis,	$1,700 00		
Federal Street Bridge.			
Jacob Norris,	1,500 00		
Dover St. Bridge.			
Michael Scanlan, 2 days,	3 84		
Amounts carried for'd,	$3,203 84	$109,500 71	$3,272,442 34

Amounts brought forw'd,	$3,203 84	$109,500 71	$3,272,442 34
Nathan Brown, from April 3d,	696 16		
Meridian St. Bridge.			
Abner Knight,	700 00		
Chelsea Street Bridge.			
E. T. Stowers,	250 00		
		4,850 00	
			114,350 71

Per item No. 59 *of Treasurer's account.*

Schools and School-houses.

Expenditures during the year, for carrying on the Public Schools, viz.: one High, one Latin, one Normal, twenty-one Grammar, and two hundred and fifty-five Primary, including the Repairs of the Houses, Salaries, Furniture, Fuel, and all other Expenses of the Same. (*See Appendix.*)

INSTRUCTORS HIGH AND GRAMMAR SCHOOLS.

Salaries of the Grammar School Instructors, including the Latin, High, and Normal Schools, viz.:

Adams, Belmont Square, E. Boston,		$9,155 42	
Bowdoin, Myrtle Street,		8,228 65	
Bowditch, South Street,		12,758 40	
Boylston, Fort Hill,		9,313 19	
Brimmer, Common Street,		11,956 98	
Bigelow, Fourth St. So. Boston,		11,101 48	
Chapman, Eutaw Street, East Boston,		13,009 96	
Dwight, Springfield Street,		10,514 10	
Eliot, North Bennet Street,		10,759 22	
Everett, Northampton Street,		9,382 74	
Franklin, Ringgold Street,		9,877 65	
High, Bedford Street,	$12,768 20		
Instructor of Drawing,	500 00		
		13,268 20	
Hancock, Richmond Place,		12,186 61	
Latin, Bedford Street,	$14,752 06		
Instructor of French,	500 00		
		15,252 06	
Lawrence, B and Third streets, South Boston,		11,963 48	
Lincoln, Broadway, South Boston,		11,146 85	
Amounts carried forward,		$179,874 99	$3,386,793 05

Amounts brought forward,		$179,874 99	$3,386,793 05
Lyman, Meridian Street, East Boston,		8,426 22	
Mayhew, Hawkins Street,		9,547 12	
Normal, for Girls, on Mason Street,	$11,590 16		
Instructor of Drawing,	900 00		
" " German,	500 00		
" " French,	500 00		
" " Music,	450 00		
		13,940 16	
Phillips, Southac Street,		9,975 68	
Prescott, Prescott St., E. Boston (new),		1,690 87	
Quincy, Tyler Street,		13,794 93	
Wells, Blossom Street,		8,324 86	
Winthrop, Tremont Street,		11,815 63	
Instructors of Music for all the *Grammar* Schools,		2,504 80	
Director of Vocal and Physical Culture for all *Grammar* Schools,		2,000 00	
Allowance to James Robinson, an Instructor of Writing and Arithmetic, formerly attached to the Bowdoin School, for general services in these branches of School Instruction, whenever called upon,		650 00	
Total for High and Grammar Instructors,		$262,545 26	

INSTRUCTORS PRIMARY SCHOOLS.

Salaries of the Primary School Instructors, as follows, viz.:

Adams District,	$4,987 47	
Bowdoin "	5,553 19	
Bowditch "	5,628 23	
Boylston "	7,715 17	
Brimmer "	8,584 42	
Bigelow "	7,489 35	
Chapman "	8,248 78	
Dwight "	3,320 54	
Eliot "	9,369 39	
Everett "	5,473 52	
Franklin "	8,994 43	
Hancock "	10,101 38	
Lawrence "	9,221 95	
Amounts carried forward,	$94,687 82	$3,386,793 05

Amounts brought forward,		$94,687 82	$3,386,793 05
Lincoln District,		5,074 98	
Lyman "		5,089 80	
Mayhew "		5,270 39	
Phillips "		5,049 84	
Prescott " (New),		500 34	
Quincy "		9,382 83	
Wells, "		6,580 22	
Winthrop, "		7,686 01	
Instructor of Music for all the Schools,		1,433 33	
Total for Primary Instructors,		$140,755 56	

Expenses of Grammar Schools *authorized by the School Committee, viz.:*

Salaries.—J. D. Philbrick, Superintendent,		$3,500 00	
Barnard Capen, Secretary,		1,350 00	
O. H. Spurr, Messenger,		400 00	
Truant Officers, being four Policemen who are employed to look after Truant Children, at $1,000 per annum each,		4,000 00	
Truant Justices, three of the Judges of the Police Court, for disposing of Truants, in conformity with the act of 1850, chap. 294, one year, at $150 each,		450 00	
Total for Salaries,		$9,700 00	
Printing and Stationery.—Blanks, and other Printing for the Grammar and Primary Schools, including the Annual Report of the School Committee, Programmes of Exercises at the Grammar on Exhibition Day, &c.,	$13,900 99		
Record and Blank Books, and Stationery,	1,409 54		
		15,310 53	
Amounts carried forward,		$25,010 53	$3,386,793 05

Amounts brought forward,		$25,010 53	$3,386,793 05
Books and Slates.—School Books and Slates furnished to Indigent Scholars, exclusive of the $50 paid annually from the Webb Fund for Writing Books, Pens, &c., furnished to the Franklin School,	$5,591 63		
Books of Reference, and other Books for use of Schools,	715 75		
		6,307 38	
Military Drill.—Massachusetts Rifle Club, for Instruction and Use of Hall,	$750 00		
Muskets, Equipments, &c.,	876 60		
		1,626 60	
Mathematical and Philosophical Instruments, and Repairs of same,		191 85	
Music Charts,		711 00	
Rent of Piano-fortes,		54 00	
Charts, Globes, Slate Racks, &c.,		233 36	
Maps, and backing same,		656 25	
Ink,		357 25	
Ascertaining the number of children between the ages of five and fifteen, and collecting Statistics concerning the Private Schools in the city,		475 00	
Crayons for the Blackboards,		66 58	
Sewing Materials,		11 98	
Tin Trunks,		113 50	
Postage and Revenue Stamps,		127 00	
Cartage,		57 47	
Carriage Hire for the Superintendent and others, for visiting Schools with strangers,		109 90	
Expenses of Committee,		48 00	
Musical Expenses for School Teachers' Convention,		40 00	
Amounts carried forward,		$36,197 65	$3,386,793 05

Amounts brought forward,		$36,197 65	$3,386,793 05
Medals and Diplomas. — Cost and Incidental Expenses of 220 Franklin and City Silver Medals, procured from the United States Mint at Philadelphia (exclusive of $50 paid from the Franklin Fund),	$266 86		
Rings and Ribbons, and Engraving Medals,	261 60		
Engraving, Printing, and Filling out Diplomas which are distributed among the Pupils of the Second, Third and Fourth classes in the High and Grammar Schools,	219 42		
		747 88	
Festival. — Expenses attending the Annual Festival and Public Examination of the Schools by the City Government and School Committee, in July, viz.:			
Use of Music Hall and Decorating same,	$1,861 00		
Bouquets and Cut Flowers,	160 00		
Fares and Tolls for South and East Boston Children,	114 51		
Music, including Charts and services of Conductor,	537 00		
Collation for Children,	607 50		
Committee's Expenses,	291 00	3,571 01	
Total Expenses for High and Grammar Schools by authority of School Com.,		$40,516 54	
EXPENSES OF PRIMARY SCHOOLS, *Under the authority of the School Committee, viz.:*			
Amount carried forward,			$3,386,793 05

Amount brought forward,		$3,386,793 05
Books for Indigent Children,	$2,747 88	
Books of Reference,	149 97	
Printing and Stationery, in addition to amount charged in the Grammar School account,	311 26	
Crayons,	30 94	
Tablets, Charts, Cards, &c.,	273 81	
Slates, Slate Racks and Slate Pencils,	1,007 42	
Music Charts,	200 00	
Rent of Pianos,	334 34	
Carting and small items,	19 50	
Total Expenses for Primary Schools by authority of School Committee,	$5,075 12	

Expenses of High and Grammar Schools *by authority of the Committee on Public Buildings, viz.:*

Repairs and Alterations. — Carpenters' Work and Stock,	$9,797 07	
Mason Work and Stock,	1,790 29	
Plastering and Whitewashing,	2,250 92	
Locksmithing and Bell Hanging,	501 99	
Plumbing,	1,493 41	
Paving Yards, Relaying Drains, &c.,	1,342 15	
Painting and Glazing,	3,583 38	
Slating, Roofing, &c.,	246 35	
Iron Work—Repairing Fences, &c.,	495 00	
Painting Chapman School-house,	800 00	
Inside Blinds to Franklin School-house,	726 00	
Rubber Mouldings,	321 55	
Total for Repairs and Alterations,	$23,348 11	
Care and Cleaning Houses, Making Fires, Shovelling Snow, &c.,	13,246 29	
Salary (in part) of a person employed in the distribution of Furniture and other articles among the Schools throughout the City, the balance being charged under the head of Primary Schools,	495 00	
Carting Furniture and other Carting and Labor,	108 29	
Amounts carried forward,	$37,197 69	$3,386,793 05

Amounts brought forward,	$37,197 69	$3,386,793 05
Rents,	2,707 15	
Fuel, including preparing, housing and inspection,	19,734 71	
Gas and Gas Fixtures,	174 27	
Furniture—including repairs,	6,792 74	
Seats for Chapman School,	1,752 50	
Warming and Ventilating Apparatus, including repairs and cleaning,	5,618 66	
Erasers, Pointers, &c.,	137 57	
Surveying School-house Lots,	91 00	
Total Expenditures under authority of Committee on Public Buildings,	$74,206 29	

EXPENSES OF PRIMARY SCHOOLS *by authority of the Committee on Public Buildings.*

Repairs. — Carpenters' Work and Stock,	$2,979 44	
Masons' Work and Stock,	748 63	
Paving Yards, Relaying Drains, &c.,	1,903 09	
Plastering, Whitewashing, &c.,	2,341 68	
Locksmithing,	421 47	
Painting and Glazing,	3,866 11	
Painting Porter Street School-house,	360 00	
Plumbing,	705 50	
Slating, Roofing, &c., including conductors,	212 01	
Iron Work, Repairing Fences, &c.,	195 11	
Blinds for High Street School-house,	339 75	
Total for Repairs,	$14,072 79	
Fuel, including preparing, housing and inspection,	15,435 77	
Warming and Ventilating Apparatus, including Repairs and Cleaning,	3,217 62	
Auction Expenses — Sale of an Estate on Bumstead Court,	120 00	
Removing Night Soil,	54 00	
Rents,	3,731 08	
Care and Cleaning of Rooms, removing Snow, &c.,	11,677 70	
Furniture, including repairs,	3,733 85	
Amounts carried forward,	$52,042 81	$3,386,793 05

Amounts brought forward,	$52,042 81	$3,386,793 05
Carting Furniture, and other Carting and Labor,	185 00	
Balance of Salary of a Person who is employed in the distribution of Furniture and all other necessary supplies for these Schools, a part of the salary being charged to Grammar Schools,	495 00	
Total Expenses Primary Schools, under the authority of the Committee of Public Buildings,	$52,722 81	

RECAPITULATION.

Instructors Grammar Schools, *Per item No.* 31 *of Treasurer's account.*	$262,545 26	
Instructors Primary Schools, *Per item No.* 32 *of Treasurer's account.*	140,755 56	
Grammar Schools—School Committee, *Per item No.* 23 *of Treasurer's account.*	40,516 54	
Primary Schools — School Committee, *Per item No.* 47 *of Treasurer's account.*	5,075 12	
Grammar Schools — Public Buildings, *Per item No.* 24 *of Treasurer's account.*	74,206 29	
Primary Schools — Public Buildings, *Per item No.* 48 *of Treasurer's account.*	52,722 81	575,821 58

In addition to the above, $200,553.64 has been expended on account of the erection of new School-houses and land purchased for same; also for alterations of old houses, details of which may be found on pages 44, 46, 49, 50, 69, 70, and 101.

Total payments on account of Schools and School-houses, $776,375.22.

Sewers and Drains.

Construction, Repairs, and Contingent Expenses of Common Sewers, Drains, and Cesspools, for over and underground Drainage:

Constructing Sewer in Chelsea Street, East Boston, per agreement,	$11,222 15	
Overseer and Laborers employed by the Superintendent,	4,446 22	
Amounts carried forward,	$15,668 37	$3,962,614 63

Amounts brought forward,	$15,668 37	$3,962,614 63
Contractors, for Mechanics and Laborers constructing and repairing,	14,729 16	
Carpenters' Work, including Lumber,	2,035 97	
Paving,	318 50	
Mason Work,	175 00	
Teaming,	1,294 52	
Hire of Dredging Machine,	600 00	
Brick,	3,773 81	
Cement, Lime and Sand,	648 02	
Gravel, &c., for filling,	131 84	
Manhole Frames, Covers, &c.,	747 20	
Cesspool Stone,	15 00	
Water Rates,	50 00	
Clearing out Drains,	30 75	
Tools, Wheelbarrows, Hardware, &c., including repairing same,	430 58	
Constructing a Shed and Fence at the South Yard,	1,483 67	
Purchase of a Horse, keeping same, and repairs of Harness and Vehicle, &c.,	665 00	
Fuel,	15 00	
Printing,	27 20	
Stationery,	34 90	
Ferry Tolls, Stamps, and small items,	46 14	
Expenses of Committee,	99 00	
		43,019 63

Per item No. 58 *of Treasurer's account.*

The whole number of feet of Common Sewers, constructed in the financial year 1865–66, *including Back Bay Sewers, was* 18,480, *distributed as shown in the Annual Report of the Superintendent of Sewers, January,* 1866.

Soldiers' Relief.

Payments made by the City in aid of the families or dependents of those who have been engaged as Volunteers in the Service of the United States in subduing the Southern Rebellion, in conformity with Chap. 222 of the Statutes of 1861 (23 May, 1861). These payments were commenced in August, 1861, and have been continued monthly since. The act requires that the City should make the advance to the parties entitled to the

Amount carried forward, $4,005,634 26

Amount brought forward,			$4,005,634 26

same, and call upon the State in the month of January, annually, to refund. The payments from August, 1861, to the end of April, 1866, amounted to $1,147,647.39. Of this amount there has been refunded from the State $918,904.68. These payments include other dependents on the Soldiers than what the Statute authorizes. Such payments are not refunded by the State.

The disbursements to dependents in the financial year 1865–66, have been as follows:

In May,		$21,000 00	
June,		19,000 00	
July,		18,000 00	
August,		12,000 00	
September,		10,300 00	
October,		9,300 00	
November,		6,500 00	
December,		5,300 00	
January,		3,700 00	
February,		3,000 00	
March,		2,500 00	
April,		2,200 00	
Amount paid for Relief,		$112,800 00	
In addition to which there has been paid,			
Salaries.—Paymaster,	$1,700 00		
Clerks,	2,400 00		
		4,100 00	
Preparing Pension List,		166 67	
Blank Books, Check Books, and Stationery,		65 00	
Advertising and Newspapers,		40 38	
Postage Stamps,		95 00	
Printing,		106 25	
Expenses of Committee,		96 00	
			117,469 30

Per item No. 56 of Treasurer's account.

State Tax.

For the City's proportion of $4,700,000.00 amount of the State Tax for the year 1865, of which the percentage is 33,884,	1,592,501 00

Per item No. 73 of Treasurer's account.

Amount carried forward,	$5,715,604 56

Amount brought forward,		$5,715,604 56

Station House, Ward 8.

Cost of Erecting a Police Station House for the accommodation of Station No. 4, on La Grange Street, upon land purchased last year, viz.:

Mason's Contract,	$18,295 00	
Mason's Work, other than contract,	2,898 03	
Carpenter's Contract,	9,195 31	
Wall Fence, per agreement,	1,500 00	
Architect,	500 00	
Edgestones,	31 20	
Watchmen and Cleaning,	44 00	
Heating Apparatus,	904 34	
Gas Fixtures,	509 00	
Plumbing,	311 54	
Furniture,	1,464 83	
		35,653 25

Per item No. 62 of Treasurer's account.

[Total cost of Building and Land, $63,653.25. Of the original land purchased for this house, 329 feet has been taken for the widening of La Grange Street, 211 feet for the widening of Eliot Street, and 2,819$\frac{4}{10}$ feet has been sold for $11,910.27.]

Steam Fire-engine and Hook and Ladder House at East Boston.

Payments for completing the Erection of a Steam Fire-engine and Hook and Ladder House on Sumner and Orleans streets, East Boston, now occupied by Steam Fire-engine Co. No. 11 and Hook and Ladder Co. No. 2.

(Total cost of Building and Land, $16,983.14.)

Contractors—Completion of Contract, including extra work,	$11,966 17	
Plans,	200 00	
Edgestones,	54 30	
Gas Fixtures,	157 67	
Auction Expenses—Sale of old house,	5 00	
		12,383 14

Per item No. 61 of Treasurer's account.

Amount carried forward,	$5,763,640 95

Amount brought forward,		$5,763,640 95

Steam Fire-engine House, No. 10.

Cost of Land and for Erecting a New House for Steam Fire-engine Co. No. 10, *Corner Mt. Vernon and River streets, viz.:*

Land,	3,458 00	
Gravel, &c., for filling,	237 00	
Contractor — Building and Material,	9,785 00	
Do. Extra Work,	562 85	
Plans and Specifications, including Printing,	370 96	
Rough Glass and Hardware,	131 01	
Plumbing,	201 00	
Gas Fixtures,	276 11	
Heating Apparatus,	166 00	
Furniture,	363 97	
Cleaning,	20 00	
Auction Expenses — Sale of old House,	13 00	
Removing old House,	85 25	
		15,670 15

Per item No. 64 *of Treasurer's account.*

Temporary City Debt.

Paid off the amount borrowed this year, for City purposes, in anticipation of the Annual Taxes; in conformity with an order of the City Council of May 26, 1865, authorizing a loan to an amount not exceeding $1,200,000.00, and requiring the repayment of the same within the present financial year,	898,725 00

Per item No. 65 *of Treasurer's account.*

War Expenses.

Expenditures incurred by the City in consequence of the War occasioned by the Southern Rebellion. This is exclusive of the Money paid for the Relief of Families and other dependents on the Volunteers for the Army, which will be found under the proper head, (*see Soldiers' Relief.*)

Subsistence and Entertainment of various Regiments on their return from the seat of war,	$6,679 57	
Amounts carried forward,	$6,679 57	$6,678,036 10

Amounts brought forward,		$6,679 57	$6,678,036 10
Expenses on account of making a full and complete Record, from the original rolls in the office of the Adjutant-General of the State, " of the names of all the Soldiers and Officers who compose the City of Boston's quota, stating the residence, time of enlistment, number and designation of Regiment and Company, &c.," as per Statute of 1863, Chapter 65,		2,773 19	
Ladies Donation Committee, on account of rent and care of rooms No. 126 Tremont Street,		861 05	
Use of Tents, Flags, &c.,		363 00	
Music,		493 00	
Cleaning, &c., at Faneuil Hall,		15 00	
Postages, Expressing, &c.,		15 37	
Stationery, Printing and Advertising,		97 97	
Expenses of Committee,		35 50	
Expenses to Lowell,		10 00	
Reception of Lieutenant-General U. S. Grant, July, 1865, *viz.:*			
Music,	$419 00		
Expenses at Revere House,	279 30		
Decorations,	178 18		
Carriage Hire,	101 00		
Refreshments for Police,	24 00		
Illuminations,	26 00		
		1,027 48	
Cost of Grading and preparing a Lot at Mt. Hope Cemetery, as an appropriate resting place for Soldiers and Sailors who have died in defence of their country during the late Southern Rebellion; also of erecting thereon a suitable granite memorial shaft,		11,000 00	
			23,371 13

Per item No. 68 *of Treasurer's account.*

Water Works.

The Payments on account of the Water Works for the year have been as follows:

Amount carried forward,	$6,701,407 23

Amount brought forward,			$6,701,407 23
On Drafts drawn by the Cochituate Water Board through the Auditor's Office,		$124,058 01	
Salary of the Water Registrar,	$1,900 00		
Salary of the Treasurer's Clerk in Water Office,	1,500 00	3,400 00	
Per item No. 70 *of Treasurer's account,*		$127,458 01	
To which is to be added the amount paid by the Treasurer for interest on the cost of the work, including the premium paid on Exchange on London, where part of the Loan is due; and on Gold, with which said interest was paid.			
Per item No. 72 *of Treasurer's account,*		453,925 00	
			581,383 01

[See Chestnut Hill Reservoir].

Widening Streets, and Unliquidated Claims for Same.

The following payments have been made in settlement of Land Damages and other claims on account of Widening, Extending, and other improvements made in the Streets, during the present financial year; and also including payments made this year on account of Widenings and Extensions made prior to the first day of May, 1865, *viz.:*

Albany Street, *Evans,*	$21,990 00	
High and Congress streets, *Reed, Luther,*	20,054 25	
East Chester Park, *Evans,*	15,735 00	
Washington Street, *Joy & Talbot, Richards, Flint, Ellis & Darling Trustees, Wheeler and others, Referees, Young, Cotting, Underwood,*	11,964 06	
Tremont Street, *Gardner, Children's Mission,*	10,767 08	
Kingston Street, *Stearns & Co.,*	8,895 77	
Amounts carried forward,	$89,406 16	$7,282,790 24

Amounts brought forward,	$89,406 16	$7,282,790 24
Henchman Street, *Prescott, Lally, Sampson, Underwood,*	8,640 50	
Springfield Street, *Evans,*	6,771 00	
Green Street, *Smith Trustee, Brown, Thaxter and others, Barkers',*	5,732 25	
La Grange Street, *Haynes, Kurtz, Shales, Barkers', Riley's Sons,*	5,133 61	
Province Street, *McAleer, Paine and others (referees),*	4,790 00	
Harrison Avenue, *Fisher heirs, Dalls, Hobbs & Prescott,*	4,617 18	
Federal Street, *Mathews,*	2,340 00	
Congress Street, *Safford, Poor, and others, Lyford & Co., Tillson & Son,*	2,136 60	
Lenox Street, *Blanchard,*	1,845 30	
Cambridge Street, *Irving,*	1,800 00	
Waltham Street, *Heirs B. Fisher,*	654 19	
North Street, *Hunt, Convers Guild,*	277 50	
Napier Street, *McDonough,*	250 00	
Merrimac Street, *Bates,*	175 00	
Cross Street, *Nancrede,*	172 00	
Harrison Avenue and Northampton Street, *Huntress & Woodbury, Referees,*	100 00	
Lehigh Street, *Clapp,*	3 60	
Total for Damages,	$134,844 89	
Other Expenses, viz.: — James Lakeman, for sundry services making Negotiations, adjusting Claims, &c.,	1,411 00	
Clerk to the Committee on Widening Streets,	500 00	
Allowance to Clerk, 1864–65,	200 00	
Stationery, Printing and Revenue Stamps,	114 02	
Auction Expenses,	51 21	
Committee's Expenses, including Carriage Hire,	78 75	
Surveying and Marking Boundaries of South Boston Streets,	4,478 97	
Commission to assist the Board of Aldermen in appraising estates on Oliver and other streets,	1,060 00	
		142,738 84
Amount carried forward,		$7,425,529 08

Amount brought forward,		$7,425,529 08
Amount paid by Treasurer per item No. 66, *of his account,*	$47,419 38	
Amount paid by Treasurer per item No. 67, *of his account,*	95,319 46	
	$142,738 84	

Winthrop School-house Yard.

Purchase of an Estate on Dix Place, for enlarging the Yard of the Winthrop School-house,	$13,779 36	
Auction Expenses—Sale of old house,	5 00	
		13,784 36
Per item No. 69 *of Treasurer's account.*		
Total Expenditures on City Account for the year 1865–66.		$7,439,313 44

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 15, 1866.

CITY INCOME.

STATEMENT OF THE INCOME RECEIVED ON ACCOUNT OF THE CITY OF BOSTON DURING THE FINANCIAL YEAR

1865-66.

Commencing with the first day of May, 1865, *and ending with the last day of April,* 1866.

Armories.

Received from the State in reimbursement in part, of the amount paid by the City to Military Companies for rent of their Armories, viz.:

For 1864–65,	$2,800 00	
" 1865–66,	9,573 78	
		$12,373 78

Per item No. 75 *of Treasurer's account.*

Bonds and Mortgages.

Received as follows, being the first cash payment on Bonds taken for sales of Land made this year and for instalments on Bonds and Mortgages which were on hand on the first of May, 1865, and on which payments have been received this year, viz.:

On account of Neck Lands,	$48,920 36	
South Boston Lands,	5,345 50	
South Bay Lands,	5,342 75	
Albany Street,	3,048 65	
Amounts carried forward,	$62,657 26	$12,373 78

Amounts brought forward,	$62,657 26	$12,373 78
City Wharf,	911 76	
La Grange Street,	409 64	
		63,978 66

Per item No. 76 *of Treasurer's account.*

Cemeteries.

For Land formerly a part of the South Burial Ground, so called, Washington Street,	5,743 67

Per item No. 78 *of Treasurer's account.*

Chestnut Hill Reservoir.

From the Cochituate Water Board for wood sold,	366 00

Per item No. 83 *of Treasurer's account.*

City Clerk.

Received from the City Clerk for the following Collections by him, viz.:

Recording Mortgages of Personal Property, Mechanics' Liens, and Certificates of Joint Stock Companies,	963 98	
For use of Faneuil Hall,	80 00	
Licenses for Auctioneers,	48 00	
Revenue Stamps attached to Licenses and other Documents,	9 70	
Licenses for Billiard Saloons,	273 00	
Licenses for Intelligence Offices,	47 00	
Certificates under the City Seal,	10 00	
Record of goods found,	50	
		1,432 18

Per item No. 82 *of Treasurer's account.*

City Debt.

Amount obtained on City Notes issued this year, for Loans authorized by the City Council, at different times, for various objects,	597,150 00

Per item No. 80 *of Treasurer's account.*

Amount carried forward,	$681,044 29

Amount brought forward,		$681,044 29

City Hospital.

Received from Trustees for Board and care of Patients,	$6,198 27	
Interest on Trust Funds,	1,925 00	
		8,123 27

Per item No. 79 *of Treasurer's account.*

City Registrar.

Received for Certificates of marriage intentions issued by him during the year,	1,488 50

Per item No. 81 *of Treasurer's account.*

City Hall.

Sale of Old Materials,	2,688 31

Per item No. 100 *of Treasurer's account.*

Common, &c.

Received for Rent of Greenhouse on the Public Garden,	1,025 00

Per item No. 77 *of Treasurer's account.*

Dog Fund.

Received for Dog Licenses issued this year by the City Clerk,	1,725 00

Per item No. 84 *of Treasurer's account.*

Dover Street.

Received on account of instalments on amount of sales for various Houses sold after the completion of the improvement,	$2,731 00	
Rent of a House,	156 25	
		2,887 25

Per item No. 85 *of Treasurer's account.*

Amount carried forward,	$698,981 62

Amount brought forward,		$698,981 62

External Health.

From the Port Physician at Deer Island, for the regular quarantine fees for boarding and inspecting vessels from foreign ports,		1,285 25
Per item No. 86 *of Treasurer's account.*		

Fire Department.

Received from Chief Engineer for the sale of old Hose, &c.		176 02
Per item No. 87 *of Treasurer's account.*		

Hancock School-house Yard.

Proceeds of sale of old buildings,		706 50
Per item No. 126 *of Treasurer's account.*		

Hay Scales.

Received for Weighing Fees at the South Scales,		34 31
Per item No. 90 *of Treasurer's account.*		

Incidental Expenses.

Received from Committee on Free Markets, being amount drawn from the Treasury to defray travelling expenses to New York, and not required,	$42 15	
From an individual, being one-half the amount found in the street,	8 23	
Collections by the City Solicitor from individuals and towns in reimbursement of expenses paid by the City for support of their relatives or citizens in the State Lunatic Hospitals and in the Reform Schools,	113 58	
		163 96
Amount carried forward,		$701,347 66

Amount brought forward,		$701,347 66
Received by Treasurer, per item No. 92 *of his account,*	$333 96	
Less transferred to Public Buildings by Auditor,	170 00	
	$163 96	

Interest.

Received as follows, viz.:

On Deposits in Banks,	$65,259 83	
On Bonds and Mortgages,	12,156 38	
On delinquent Taxes,	8,603 80	
For Rents, Scrip, &c., over due,	4,482 69	
		90,502 70

Per item No. 93 *of Treasurer's account.*

Internal Health.

Received from the Contractor for the House Offal for one year,	$5,500 00	
From the Paving Department, for use of City Teams employed by that Department, Keeping the Superintendent's Horse, and for Ashes,	3,280 25	
From sale of old Carts, &c.,	356 42	
From individuals, in reimbursement of expenditures by the City for abating Nuisances on their Premises,	959 46	
For sale of Stable Manure,	1,205 75	
From Police Department, for conveying prisoners from Station Houses to the City Prison,	1,850 75	
For sale of Street Sweepings,	1,459 25	
For Ashes,	3,504 75	
From Sewer Department, for Manhole Covers, furnished from the Shops of this Department,	238 00	
From Public Land Department, for Ashes,	474 25	
City Hospital — For Horse-keeping, &c.,	574 00	
Amounts carried forward,	$19,402 88	$791,850 36

Amounts brought forward,	$19,402 88	$791,850 36
From Public Building Department, for Horse-keeping for Superintendent, and for Cleaning Cesspools in Market Cellar,	234 90	
		19,637 78

Per item No. 91 *of Treasurer's account.*

Markets.

Received from Superintendent of Markets, for Coal and Gas furnished to the occupants of Stalls during the year,	649 10

Per item No. 97 *of Treasurer's account.*

[The Rent of Stalls, Cellars, &c., in the Market-houses, amounting to $68,906.25, are entered under the head of Rents.]

Militia Bounty.

Received from the Commonwealth, in reimbursement for the amount advanced to the Militia in conformity with the requirements of Chapter 238, Acts of 1864, and Chapter 250, Acts of 1865, *viz.:*

For 1864,	$1,027 50	
" 1865,	11,599 00	
		12,626 50

Per item No. 98 *of Treasurer's account.*

Mount Hope Cemetery.

Received from Trustees, viz.:

From sale of 59 Lots,	$5,886 50	
For digging graves for owners of Lots,	1,513 00	
For Graves in Cypress Vale,	920 00	
For Recording Deeds and Interments,	126 25	
Sundries,	1,590 60	
		10,036 35

Per item No. 99 *of Treasurer's account.*

Amount carried forward,	$834,800 09

Amount brought forward,		$834,800 09

Overseers of the Poor.

Received from the Overseers of the Poor, for collections by them from other Cities and Towns, for support of Poor belonging to such Cities and Towns,	$4,469 15	
From Commonwealth for burials,	2,290 00	
		6,759 15

Per item No. 101 *of Treasurer's account.*

Paving, &c.

Received for assessments on individuals for cost of laying Sidewalks in front of their premises and for furnishing material for same, including sale of old materials,	$2,971 98	
From Water Department for Repairing Streets and for Paving Stones,	521 83	
From Boston Gas Light Company for Repairing Streets,	319 29	
From South Boston Gas Light Company for Repairs of Streets,	11 84	
		3,824 94

Per item No. 102 *of Treasurer's account.*

Peddlers' Licenses.

Received from non-residents,		32 00

Per item No. 106 *of Treasurer's account.*

Police.

Receipts on account of this Department:

Licenses for Trucks and Wagons,	$1,540 00	
Licenses for Carriages,	354 00	
Fees. The fees which the Police Officers in their official capacity, as Witnesses in the Police Court, would be entitled to receive from the		
Amounts carried forward,	$1,894 00	$845,416 18

Amounts brought forward,	$1,894 00	$845,416 18
County, are credited to and collected by the city; as the monthly pay of these officers is understood by them to be in full for all their time and services; they being expressly prohibited from receiving any pay, perquisites, or gratuities from any other source than the city,	4,998 10	
For services of Police Officers stationed at Theatres and at other places of Public Amusement,	1,426 00	
Services rendered by consent of the Chief, at the request of, and for the special benefit of Individuals,	852 25	
For board of Deserters who were lodged in the City Prison for safe keeping,	264 25	
		9,434 60

Per item No. 104 *of Treasurer's account.*

Public Buildings.

Rent of Ward Rooms,	$170 00	
Rent of Faneuil Hall,	196 00	
One payment on sale of Police Station, Canton Street,	350 00	
		716 00
Amount received by Treasurer per item No. 103 *of his account,*	$546 00	
Add transfer by Auditor from Incidentals,	170 00	
	$716 00	

Public Institutions.

Received from the Directors of Public Institutions for this year's income, viz.:

House of Correction.

For Labor of Inmates,	$23,655 53	
Amounts carried forward,	$23,655 53	$855,566 78

Amounts brought forward,		$23,655 53	$855,566 78
From sales of Fruit, Rags, old Iron, &c., including old Boiler,		2,333 92	
Gas supplied to Lunatic Hospital,		975 45	
		$26,964 90	
Per item No. 89 *of Treasurer's account.*			
House of Industry.			
For Proceeds of the Labor of Inmates in these Establishments, including the sale of vegetables, &c.,	$9,555 72		
From Towns for support of their Poor,	165 10		
		9,720 82	
Per item No. 88 *of Treasurer's account.*			
Lunatic Hospital.			
From Cities, Towns, and Individuals, for support of their citizens or relatives in this Institution,		16,994 91	
Per item No. 95 *of Treasurer's account.*			
Steamboat Henry Morrison.			
For Transporting patients and others, supplies, &c. to and from Rainsford Island, as per agreement,	$2,250 00		
Sale of Junk, &c.,	10 85		
		2,260 85	
Per item No. 113 *of Treasurer's account.*			
Pauper Expenses.			
From individuals and towns, in reimbursement of expenses paid by the City for support of their relatives or citizens in the State Lunatic Hospitals and in the Reform Schools,		536 40	
Per item No. 107 *of Treasurer's account.*			
Total amount of Income from Public Institutions, under the control of the Board of Directors,			56,477 88
Amount carried forward,			$912,044 66

Amount brought forward,			$912,044 66

Public Lands.

Received from Superintendent of Sewers, for collections by him from individuals, for the right of entry into Sewers made for the benefit of Public Lands, and charged to that appropriation before the lots were sold,		1,011 04	
For Rent of Lands, viz.:			
South Bay,	$637 00		
On Upton Street,	555 00		
On Shawmut Place,	486 40		
		1,678 40	
For extending time to build on Concord and Tremont streets,		800 00	
			3,489 44

Per item No. 105 *of Treasurer's account.*

Public Library.

Received from City Treasurer, for Interest on Library Trust Funds,		$6,716 00	
For Interest on a Mortgage Note,		240 00	
From Librarian: For Catalogues sold, and Fines from delinquents,		293 92	
			7,249 92

Per item No. 96 *of Treasurer's account.*

Recruiting Expenses.

From Individuals, Returned Bounty Money,		$720 00	
From Commonwealth, do. do.		7,800 00	
			8,520 00

Per item No. 111 *of Treasurer's account.*

Rents.

The amounts received for Rents during the year have been as follows, viz.:

Amount carried forward,			$931,304 02

Amount brought forward,			$931,304 02
FANEUIL HALL MARKET-HOUSE.			
Stalls, Cellars, &c.,	$50,464 90		
Outside Stands,	1,829 00		
Weighing Fees at Public Scales,	424 35		
	$52,718 25		
Quincy Hall, over Faneuil Hall Market,	4,500 00		
Total for Market-House and Quincy Hall,		$57,218,25	
FANEUIL HALL.			
Market Stalls and Cellars,		16,188 00	
OLD STATE HOUSE,		10,950 00	
WHARF PROPERTY.			
Jail Wharf on Cambridge Street,	$1,000 00		
Eastern Railroad Wharf, from People's Ferry Co.,	1,500 00		
South Bay Wharf,	2,300 00		
People's Ferry Slips,	900 00		
Dockage Steamboat Henry Morrison,	600 00		
		6,300 00	
HOUSES, &c.			
Estate at the junction of Court Street and Tremont Row, purchased in 1849, with others which were removed, for the purpose of widening both of these streets. For the part not occupied by Steam Fire Engine No. 4,	$800 00		
Houses on Bridge Street,	500 00		
Estate corner Cove and East streets,	273 74		
Stable on Allston Street,	250 00		
House on Hawkins Street,	199 46		
Amounts carried for'd,	$2,023 20	$90,656 25	$931,304 02

Amounts brought for'd,	$2,023 20	$90,656 25	$931,304 02
House on Tremont Street,	150 00		
House on Leverett Street (Badlam Estate),	168 75		
House No. 63 Dover Street,	15 63		
		2,357 58	
LANDS.			
Lot corner Washington and Water streets,	$450 00		
Lot on Harrison Avenue,	95 52		
Town slip foot of Belcher's Lane,	62 50		
		608 02	
Gallop's Island,		741 62	
			94,363 47

Per item No. 109 *of Treasurer's account.*

Schools.

INSTRUCTORS GRAMMAR SCHOOLS.			
Received from Interest on Smith Trust Funds,		$492 14	
Per item No. 94 *of Treasurer's account.*			
SCHOOL FUND.			
From the Commonwealth for the City's proportion of the Income from the State School Fund,		8,082 08	
Per item No. 116 *of Treasurer's account.*			
PRIMARY SCHOOL-HOUSES.			
Received for sale of School-house on West Cedar Street,	$4,140 00		
Rent of do.	55 00	4,195 00	
			12,769 22

Per item No. 108 *of Treasurer's account.*

Sealers of Weights and Measures.

Received from these two officers for fees for examining and sealing Weights and Measures,			3,539 16
Per item No. 114 *of Treasurer's account.*			
Amount carried forward,			$1,041,975 87

Amount brought forward,		$1,041,975 87

Sewers and Drains.

Received for Assessments on sundry persons for their proportion of the cost of new Sewers and Drains built by the city,	$14,046 41	
From the Superintendent of Sewers for collections made by him from sundry persons for the right to enter their Drains into Common Sewers, already existing,	827 23	
For Lumber and Material sold,	368 19	
		15,241 83

Per item No. 112 *of Treasurer's account.*

Soldiers' Relief.

Received from the Commonwealth, in reimbursement in part of what the city had advanced to the families or other dependents on Volunteers in the Army, in conformity with Chapter 222 of the General Acts of 1861, — May 23, 1861,	290,007 28

Per item No. 110 *of Treasurer's account.*

Station House, Ward 8.

Received for Rent,	$410 30	
Sale of Building,	457 53	
Payment for an estate sold,	2,391 96	
		3,259 79

Per item No. 115 *of Treasurer's account.*

Steam Fire-engine House No. 10.

For an Old House sold,	255 00

Per item No. 117 *of Treasurer's account.*

Taxes.

For Collections made this year, viz.:

On Tax for 1865,	$5,520,731 84	
1864,	166,561 01	
Amounts carried forward,	$5,687,292 85	$1,350,739 77

Amounts brought forward,	$5,687,292 85	$1,350,739 77
On Tax for 1863, and prior,	8,059 96	
From Commonwealth, for City's proportion of Tax on Corporations,	402,797 28	
		6,098,150 09

Per item No. 118 *of Treasurer's account.*

Temporary City Loan.

Received on Loans negotiated under an order of the City Council of the 26th May, 1865, authorizing the Treasurer to borrow such money as might be wanted, not exceeding $1,200,000, in anticipation of the Taxes for the financial year 1865–6, said Loan to be repaid before the close of that financial year, viz.: 30th April, 1866,	898,725 00

Per item No. 119 *of Treasurer's account.*

Tremont Street.

Payment on Estates Sold,	1,280 00

Per item No. 120 *of Treasurer's account.*

Unliquidated Street Claims, and Widening Streets.

For Exchange of Land,		$1,946 22	
From Sale of an Estate on Charter Street,		1,430 00	
Per item No. 121 *of Treasurer's account,*		$3,376 22	
For Widening Kingston Street,	$2,700 00		
From Metropolitan R. R. Corporation, on account of widening Green St.,	750 00		
Materials sold (La Grange Street),	171 00		
Per item No. 122 *of Treasurer's account,*		3,621 00	
			6,997 22
Amount carried forward,			$8,355,892 08

Amount brought forward,			$8,355,892 08

War Expenses.

For Furniture sold,			60 00
Per item No. 124 *of Treasurer's account.*			

Water Works.

Collections by the City Treasurer; and amounts paid into the Treasury by the Cochituate Water Board, viz.:			
Water Rates			
due in the year 1866,	$348,150 98		
due in the year 1865,	86,853 38		
due in the year 1864,	27,217 56		
		$462,221 92	
Shutting off and letting on Water, for non-payment of Rates, viz.:			
Dues in 1866,	$646 00		
1865,	322 00		
1864,	90 00		
		1,058 00	
Mortgage Notes—Collected this year,	$258 54		
Interest — Collected this year,	170 29		
		428 83	
Collections by Treasurer,		$463,708 75	
Collections by the C. Water Board:			
Service pipe, and laying same for new water takers, and for one water meter sold,	$3,495 14		
Shutting off and letting on water for repairs, and for wasting water,	4,389 25		
Sales of Land,	358 83		
Rent of Arches under the Beacon Hill Reservoir, and Sales of Grass,	340 00		
Amounts carried for'd,	$8,583 22	$463,708 75	$8,355,952 08

Amounts brought for'd,	$8,583 22	$463,708 75	$8,355,952 08
Wood Sold,	550 78		
		9,134 00	
			472,842 75

Per item No. 123 *of Treasurer's account.*

(See Chestnut Hill Reservoir.)

Water Loan, 1865.

Obtained by Loans, authorized by the City Council during the year 1865, for the purpose of Constructing the Chestnut Hill Reservoir, so called, in Newton and Brighton,	115,000 00

Per item No. 127 *of Treasurer's account.*

Winthrop School-house Yard.

For an old building sold at auction,	100 00

Per item No. 125 *of Treasurer's account.*

Total Income on City Account for the year 1865–66,	$8,943,894 83

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 15, 1866.

COUNTY EXPENDITURES.

STATEMENT OF EXPENDITURES ON ACCOUNT OF THE COUNTY OF SUFFOLK, DURING THE FINANCIAL YEAR

1865-66.

Commencing with the first day of May, 1865, *and ending with the last day of April,* 1866.

[The County of Suffolk comprises the Cities of Boston and Chelsea, the Towns of North Chelsea and Winthrop. The City of Boston pays all the County Expenses, owns all the County Buildings, receives all the County Income]

Payments on the Mayor's Drafts.

For the amounts drawn for by the Mayor, in the usual form, and paid through the Auditor's Office, viz.:

Salaries.

Sheriff. — John M. Clark, one year from April 1, 1864,	$2,500 00
Superior Court. — Assistant Clerk. — *Fixed by the State, but payable by the City,*	1,800 00
Supreme Judicial Court. — Assistant Clerk. — *Fixed by State, but paid by City,*	$1,500 00
Messenger of the above Courts,	825 00
Assistant Messenger of the above Courts,	300 00
Amount carried forward,	$6,925 00

Amount brought forward,		$6,925 00
Police Court. — J. D. Coburn, for services in paying Witness and Officers' Fees, and keeping an account of amounts received for transportation of Prisoners,	$1,250 00	
Six Constables stationed in this Court, at $1,500.00 each per annum, no other fees or perquisites being allowed them,	9,000 00	
		10,250 00
Discharged Convicts. — Justices of the Police Court, for services as special Justices in discharging poor convicts, under the provisions of Chapter 180 of the General Statutes, at $5 for each day's actual service,		780 00
Total for Salaries,		$17,955 00
COURT HOUSE.		
General Repairs, including material,	$5,097 02	
William Easterbrook, care and cleaning,	3,031 55	
Fuel,	2,453 54	
Gas and Gas Fixtures,	1,802 65	
Furniture, including repairs,	1,302 43	
Soap, Sponge, and other small supplies,	117 31	
Ice,	125 00	
		13,929 50
PROBATE AND REGISTRY OF DEEDS BUILDING.		
C. P. Gould, care and cleaning,	$680 83	
Fuel,	449 48	
Furniture, including repairs,	246 30	
General Repairs on Building,	119 52	
Gas,	90 58	
Soap and small supplies,	23 50	
		1,610 21
Office Expenses.		
Probate Office — Printing,	$392 80	
Stationery,	143 15	
Binding,	107 37	
		643 32
Amount carried forward,		$34,138 03

Amount brought forward,		$34,138 03
Registry of Deeds Office — Stationery,	$486 46	
Binding,	91 00	
		577 46
Insolvency Court — Stationery,		45 95
JAIL.		
Repairs and Alterations, including Building Brick Wall,	$7,181 48	
Chaplain — Rufus R. Cook,	700 00	
		7,881 48
SEALERS OF WEIGHTS AND MEASURES.		
Paid to one of the City Sealers — being the amount of fines imposed upon several parties for using unsealed measures — by the Police Court — said City Sealer being the Complainant,		40 00
INDEXES FOR THE REGISTRY OF DEEDS.		
For arranging one volume each of Grantor and Grantee Indexes for the year 1865, in compliance with an Order of the Board of Aldermen of January 18, 1865, viz.:	$743 01	
Stationery and Binding for same,	57 75	
		800 76
STATE INDUSTRIAL SCHOOL, at Lancaster, and REFORM SCHOOL, at Westboro'.		
Fees to the Committing Officers for hearing and determining commitments on applications made in this County for admission to these Institutions,		428 30
COUNTY ATTORNEY.—Rent of two Offices for the Commonwealth's Attorney and his Assistant,		455 87
Annual Payment for 1866, to the Social Law Library, as required by the Statutes of 1859, Chap. 172,		1,000 00
Expenses of Committee,		90 50
Stationery for Treasurer's Clerk of Police Court,		95 47
Per item No. 128 *of Treasurer's account,*		$45,553 82

County Drafts.

Payments made by the County Treasurer, as reported by him to the Auditor. These payments were made on requisitions by the County Authorities, and are not drawn for by the Mayor; nor are they in any way under the control or supervision of the City Authorities, viz.:

SUPREME JUDICIAL COURT.

Witnesses,	$36 65	
Jurors' Fees,	2,474 86	
Constables' Fees,	973 35	
Incidental Expenses,	444 89	
Messenger,	110 00	
Clerk,	203 00	
Deputy Sheriff,	146 00	
		$4,388 75

Per item No. 133 *of Treasurer's account.*

SUPERIOR COURT. — *Civil Sessions.*

Jurors' Fees,	$9,283 74	
Constables' Fees,	2,453 45	
Incidental Expenses,	1,893 71	
Deputy Sheriff,	1,783 00	
Messenger and Assistant,	1,346 00	
Clerk,	577 00	
Chelsea Officers,	42 20	
		17,379 10

Per item No. 131 *of Treasurer's account.*

SUPERIOR COURT. — *Criminal Sessions.*

Constables' Fees,	$10,687 75	
Witnesses' Fees,	13,703 93	
Jurors' Fees,	14,532 84	
Clerk,	9,960 72	
Messenger and Crier,	1,003 00	
Hack hire,	1,734 76	
Incidental Expenses,	2,450 00	
Chelsea Justice and Officers,	545 45	
Expense of Commitments to State Reform Schools,	277 83	
Deputy Sheriffs,	45 46	
Master of House of Correction,	8 05	
Amounts carried forward,	$54,949 79	$21,767 85

Amounts brought forward,		$54,949 79	$21,767 85
Warden,		45 00	
Chelsea Witnesses,		40 04	
			55,034 83

Per item No. 130 *of Treasurer's account.*

POLICE COURT.

Constables' Fees,		$4,998 10	
Witnesses,		3,276 40	
Expenses in Lunatic Cases,		1,869 85	
Truant Officers,		193 70	
			10,338 05

Per item No. 132 *of Treasurer's account.*

CORONER'S INQUESTS.

Paid on Inquests on Dead Bodies, and on Views of Dead Bodies when no Inquests were held; said Inquests and Views being approved by the City Auditor, as required by the Statute.

Jurors' Fees,		$969 03	
Coroners' Fees,		666 70	
Medical Examinations,		780 00	
Constables,		170 05	
Incidental Expenses,		27 62	
Scribes,		186 00	
Witnesses,		48 40	
			2,847 80

Per item No. 134 *of Treasurer's account.*

BOARD OF COUNTY ACCOUNTS.

Allowance to the Judge of Probate and the three Justices of the Police Court for their services as the *Board of County Accounts,*		$168 00	
Secretary to this Board. — Jacob Homer,		100 00	
		$268 00	
Officers of Police Court. — *Civil Session.* — William E. Easterbrook,	540 00		
William W. Blake,	486 00		
		1,026 00	
Expenses of Police Court. — *Civil and Criminal Sessions.* — Incidental Expenses,	$10 00		
Amounts carried for'd,	$10 00	$1,294 00	$89,988 53

Amounts carried for'd,	$10 00	1,294 00	89,988 53
Copyist,	656 00		
Messenger,	623 00		
Printing,	913 50		
Stationery,	427 83		
H. C. Stratton,	100 00		
Comparing and checking Accounts,	25 00		
Repairing Court Seal and Press,	2 00		
		2,757 33	
Per item No. 129 *of Treasurer's account.*			4,051 33

JAIL.

Balance of the Jailer's Account, being for expenses of keeping Prisoners, &c., in the County Jail, *Per item No.* 35 *of Treasurer's account.*	33,456 38
Drafts by County Authorities,	$127,496 24

Payments on County Account, viz.:

On Drafts drawn by the Mayor, and approved by the Committee on Accounts, as per page 120,	$45,553 82
On drafts drawn by the County Authorities, independent of the City, as above,	127,496 24
Total Expenditure on COUNTY ACCOUNT *for the year* 1865–66,	$173,050 06

ALFRED T. TURNER,

Auditor of Accounts.

Office of the Auditor of Accounts, June 15, 1866.

COUNTY INCOME.

STATEMENT OF THE RECEIPTS ON ACCOUNT OF THE COUNTY OF SUFFOLK DURING THE FINANCIAL YEAR

1865-66.

Commencing with the first day of May, 1865, *and ending with the last day of April,* 1866.

Sheriff.

Received from the Sheriff of the County for Fines and Costs taxed in the Superior Court, and there paid; also costs and fines collected at Jail,		$42,143 93
Per item No. 136 *of Treasurer's account.*		

Police Court.

From the Clerk of this Court, for Fines and Costs in Criminal Cases collected by him,	$27,147 89	
For Fees in Civil Cases,	2,804 07	
		29,951 96
Per item No. 137 *of Treasurer's account.*		

Superior Court.

From the Clerk of the Criminal Sessions of this Court for half surplus fees collected by him,		1,609 69
Per item No. 142 *of Treasurer's account.*		
Amount carried forward,		$73,705 58

Amount brought forward,	$73,705 58
From the Clerk of the Civil Session of Superior Court for half surplus fees collected by him,	347 95
Per item No. 143 *of Treasurer's account.*	

Chelsea.

From Trial Justices in Chelsea, for Fines collected by them,	857 45
Per item No. 138 *of Treasurer's account.*	

North Chelsea.

From Trial Justices in North Chelsea for fines collected by them,	76 00
Per item No. 139 *of Treasurer's account.*	

House of Industry.

From the Superintendent of this House, for Fines and Costs collected by him for the discharge of prisoners,	109 95
Per item No. 141 *of Treasurer's account.*	

House of Correction.

From the Master of the House of Correction, for Fines and Costs collected by him on the discharge of prisoners from that House,	101 51
Per item No. 140 *of Treasurer's account.*	
Total Income on County Account *for the year* 1865–66.	$75,198 44

ALFRED T. TURNER.

Auditor of Accounts.

Office of the Auditor of Accounts, June 15, 1866.

COUNTY AGGREGATES.

1865-66.

The Expenditures on County Account, as per details on page 123, amounted to	$173,050 06
The Income on this account, as per details on page 125, amounted to	75,198 44
Balance against the County, as per Auditor's account,	$97,851 62
Which is an increase of the balance against the County, over that of last year, of	$16,216 11

It will be noticed that of the above payment of $173,050.06 for County purposes, the city authorities had cognizance of $45,553.82; the balance of the payments having been made on requisition from the Justices of the Courts, on accounts approved by the Board of County Accounts; and for Coroners' Accounts, approved by the City Auditor for expenses of Inquests and Views on bodies "*supposed to have come to death by violence.*" Coroners' Views are cases where no Inquests are held. The Coroners in such cases receive a fee of $2 on each body, for examining into the causes of death.

By an Act of the Massachusetts Legislature of 1866, which went into effect April 30, 1866, the accounts of the Police Court and those of the Suffolk County Jail, will hereafter be approved by the Board of Aldermen, as County Commissioners for Suffolk County; the said act abolishing the Board of County Accounts, consisting of the Judge of Probate and the Judges of the Police Court.

AUDITOR'S AGGREGATES.

CITY AND COUNTY.—1865-66.

Of the whole amount of the Expenditures for City and County for the year 1865–6, there was drawn for by the Mayor, through the Auditor's Office, after the same had been previously authorized and approved by the Committee on Accounts, the sum of		$4,990,148 15
The following sums were paid by the Treasurer, on accounts and requisitions which did not pass through the Auditor's Office, and were not drawn for by the Mayor, viz.:		
County of Suffolk.		
Paid on Orders and Requisitions from the Board of County Accounts, and other County authorities,	$127,496 24	
Interest and Premium on City Debt.		
Payments of Interest on the City Debt, as it became due; including the premium on Gold, in which, or its equivalent, said payments and the City Debt which became due were made,	435,472 69	
Old Claims.		
Accounts audited, allowed, and drawn for in previous years, but not paid till this year,	1,221 42	
Water Works.		
Interest on the Water Loans, paid as it became due, including the premium on Gold, with which, or its equivalent, said interest was paid; also interest and premium on cost		
Amounts carried forward,	$564,190 35	$4,990,148 15

Amounts brought forward,	$564,190 35	$4,990,148 15
of Works in addition to Loans; all of which is chargeable to the Water Works,	453,925 00	
State Tax.		
Paid our proportion of the State Tax for the year 1864,	1,592,501 00	
(Whole Tax, $4,700,000.00.)		
Militia Bounty,	11,599 00	
		2,622,215 35
Total payments per Auditor's account,		$7,612,363 50

The above total payments of $7,612,363.50 divided as follows:

City Expenditures,	$7,439,313 44
County Expenditures,	173,050 06
	$7,612,363 50

The payments per Treasurer's account were:

On City Account,	$7,441,826 18
On County Account,	173,050 06
	$7,614,876 24
Add — Auditor's Drafts of this year (1865–66) not presented at the Treasury Office for payment,	4,987 26
	$7,619,863 50
Deduct — Drafts drawn by Auditor, 1864–65, for payment of City Debt, but not paid until this financial year, 1865–66,	7,500 00
Total as above by Auditor,	$7,612,363 50

TREASURY AGGREGATES.

RECEIPTS AND PAYMENTS FROM THE CITY AND COUNTY TREASURY DURING THE FINANCIAL YEAR 1865-66.

According to the Treasurer's accounts, the gross amount of actual Receipts into the General Treasury (*City and County*) between the last day of April, 1865, and the first day of May, 1866, was as follows:

On City Account,		$8,943,894 83
On County Account,		75,198 44
		$9,019,093 27
The balance in the Treasury at the commencement of the year, May 1, 1865, was		1,282,204 21
		$10,301,297 48
The gross amount of actual payments from the General Treasury (*City and County*) during the same period, was as follows:		
On City Account,	$7,441,826 18	
On County Account,	173,050 06	
Total Payments,		7,614,876 24
Balance, per Treasurer's account, 30th of April, 1866.		$2,686,421 24

TREASURER'S BALANCE.

1865–66.

The Treasurer's Balance at the close of the financial year 1865–66, April 30, 1866, amounted to		$2,686,421 24
Which sum of $2,686,421.24 was made up as follows, viz.:		
Cash on hand May 1, 1865, as per Auditor's Report No. 53, page 177,		$1,282,204 21
Reimbursement by Loans obtained this year of advances made by the Treasurer 1864–65, on loans then authorized, but not negotiated, on the following accounts, viz.:		
Recruiting,	$236,200 17	
Grammar Schools,	32,000 00	
Lamps,	19,146 04	
City Hospital,	13,956 27	
Primary Schools,	13,553 87	
Albany Street Extension,	10,076 71	
Mayhew School-house Yard,	8,500 00	
S. Fire-engine House, East Boston,	4,600 00	
Primary School-house, Boylston District,	3,993 68	
Public Lands,	1,339 81	
Station House, Ward 8,	290 20	
		343,656 75
Excess of receipts from loans, &c., obtained this financial year (1865–66), over the payments on the accounts for which they were obtained, viz.:		
Soldiers' Relief,	$100,000 00	
Chestnut Hill Reservoir,	81,717 98	
Back Bay and Surface Drainage,	13,393 99	
Dover Street,	9,650 29	
Amounts carried forward,	$204,762 26	$1,625,860 96

Amounts brought forward,	$204,762 26	$1,625,860 96
City Debt, notes outstanding,	4,000 00	
Mt. Hope Cemetery,	2,638 26	
		211,400 52
Annual Appropriation to be carried to the Sinking Fund, for the Reduction of the City Debt, as required by Ordinance,		350,000 00
Excess of Actual Income and Taxes over the Estimated Income and Taxes, as per statement, page 27,		807,329 49
Excess of the Appropriations over the Actual Payments, as per statement, page 23,		257,018 68
Paid into the City Treasury on Public Land Bonds and Mortgages,		63,978 66
Receipts on account of sales of Public Lands and from Public Land Department,		3,489 44
Reimbursement of advanced Bounty due 1863–64,		1,176 41
		$3,320,254 16

From the above receipts into the Treasury the following payments were made, viz.:

City Debt,		$191,716 66
Advances made this year on the following accounts, being in anticipation of Loans authorized, but not yet negotiated, viz.:		
City Hall,	$100,029 40	
Widening Streets,	45,319 46	
Hancock School-house Yard,	28,170 20	
New Lunatic Hospital,	25,108 33	
U. Street Claims,	17,419 38	
Sewers and Drains,	14,019 63	
Primary School-house, East Street,	13,747 34	
Grammar School-house, Prescott Street,	9,585 76	
Winthrop School-house Yard,	8,784 36	
Fire Department,	8,276 92	
People's Ferry Drops,	6,042 35	
Station House, Ward 8,	5,943 45	
Public Lands,	3,222 07	
Eastern Railroad Wharf,	2,206 14	
		287,874 79
Excess of Receipts, 1864–65, from Loans over payments on the accounts for which they were obtained, viz.:		
Amount carried forward,		$479,591 45

Amount brought forward,		$479,591 45
Ferdinand Street, Brown Contract	$54,000 00	
Prescott Street School-house, East Boston,	48,950 00	
Soldiers' Relief Fund,	18,192 21	
Dover Street,	17,158 54	
City Debt,	7,500 00	
City Hall,	5,737 38	
East Street School-house Yard,	1,110 50	
Mount Hope Cemetery,	992 65	
High and Latin School-house,	500 19	
Library,	100 00	154,241 47
		$633,832 92

RECAPITULATION.

Receipts, as above,	$3,320,254 16
Payments, as above,	633,832 92
Balance in the Treasury, April 30, 1866,	$2,686,421 24

Which Balance of $2,686,421.24 is subject to the following payments, viz.:

Suspense account of 1859–60,		$14,000 00
City Debt due this year but not called for, the interest on which has been stopped,		4,000 00
City Hospital, Nichols Fund,		530 50
Excess of Loans and Income obtained this year over the payments on account of which said Loans and income were obtained, viz.:		
Soldiers' Relief,	$100,000 00	
Chestnut Hill Reservoir,	81,717 98	
Back Bay and Surface Drainage,	13,393 99	
Dover Street,	9,650 29	
Mount Hope Cemetery,	2,638 26	
		207,400 52
Total,		$225,931 02

Balance of Cash in Treasury, April 30, 1866,	$2,686,421 24
Less payments to be made as stated above,	225,931 02
Balance due the Sinking Fund,	$2,460,490 22

THE SINKING FUND

FOR THE REDUCTION OF THE CITY DEBT.

By the Eighth Section of the Ordinance on Finance (*R. O., page* 162), the Mayor, the President of the Common Council, and the Chairman of the Joint Committee of Finance on the part of the Common Council, are constituted THE COMMITTEE ON THE REDUCTION OF THE CITY DEBT, whose duty it is to cause all money passed to their credit in the Books of the Auditor of Accounts, to be applied to the purchase or payment of the Capital of the Debt of the City, in the manner they may from time to time deem expedient; and it is the duty of the Auditor and of the Treasurer of the City, to conform to all orders in writing, in this respect, which shall be made and signed by all the members of said Committee.

The *Ninth* Section of said Ordinance requires that "all balances of money remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of real estate of any description, now belonging or which may hereafter belong to the City; all receipts on account of the principal sum of any bond or note, now owned or which may hereafter be owned by the City; and also of the Annual City Tax, in every future year, a sum that shall not be less than three per centum of the amount of the principal of the City Debt (and never less than FIFTY THOUSAND DOLLARS in each year), shall be appropriated to the payment or the purchase of the Capital of the City Debt."

The *Tenth* Section of the said Ordinance makes it the duty of the Auditor annually to pass to the credit of the Committee on the Reduction of the City Debt, all receipts in money, the proceeds of either of the sources before mentioned, and the said amount out of the *Annual Tax;* and provides that the sums so passed to the credit of said Committee shall be drawn from the Treasury of the City, for the payment or the purchase of the capital of the City Debt, in the manner before mentioned, *and in no other mode, and for no other purpose whatever.*

The following statement, on pages 134, 135, of the Account with the Committee on the Reduction of the City Debt, will show the condition of the *Sinking Fund* as it stood April 30, 1866, and will also show what payments have been made on that account during the year, and what amounts have been placed to its credit, in conformity with the provisions of the ordinance as above set forth. Total amount of the Sinking Fund, April 30, 1866, $2,748,365.01, against $1,458,265.40, 1864–65, being an increase of the Fund of $1,290,099.61 over that year.

Dr. THE COMMITTEE ON THE REDUCTION OF THE

1866.		
April 30.	To Amount of Drafts drawn on the City Treasurer, for the whole amount of the City Debt, which became due in this financial year, *as charged on page* 36,	$191,716 66
	To Balance in cash to the credit of this Committee, which constitutes the Sinking Fund, and carried to new account,	2,748,365 01
		$2,940,081 67

CITY DEBT FOR THE FINANCIAL YEAR 1865–6. Cr.

1866. April 30.	By balance per last year's account, *Report No.* 53, *page* 185.	$1,458,265 40
	By Amount of the Annual Taxes, specifically appropriated to the reduction of the City Debt, in conformity with the 9th section of the Ordinance on Finance, which requires that not less than 3 per cent of the amount of the City Debt, and never less than $50,000 shall be annually appropriated to this object,	350,000 00
	By Amount of Cash received on account of Sales and other income from the Public Lands, *as per details on page* 111,	3,489 44
	By Amount of Cash received for first instalment on Bonds taken for Lands sold this year, and for payments made on the Bonds and Mortgages which were on hand at the commencement of the year, *as per details on page* 102,	63,978 66
	By Excess of the Appropriations over the actual payments for the year, *as per statement on page* 23,	257,018 68
	By Excess of the Actual Cash income this year over the estimated income from the ordinary sources of City Revenue, *as per statement on page* 27,	807,329 49
		$2,940,081 67
1866. April 30.	By Balance due the Committee in Cash, as above,	$2,748,365 01

Which amount ($2,748,365.01) is appropriated exclusively to the redemption of the City Debt, as is also the amount of Bonds, &c., on hand, amounting to $291,225.31, besides the proceeds of all sales of the City Lands.

The means of meeting the above Balance are the following:

Cash in the Treasury, April 30, 1866,	$2,686,421 24
Less balance to be paid out of the same, *as per statement on page* 132,	225,931 02
	$2,460,490 22
Add advances made by the Treasurer on authorized loans not yet negotiated, *as stated on page* 131,	287,874 79
Balance, as above stated,	$2,748,365 01

CITY DEBT PAID OFF

1865–66.

The following statement shows the amount of the City Debt paid off during the financial year 1865–66, and the objects for which it was obtained, being all that became due during that year.

Date of Order.	Object of Appropriation.	Rate of Int.	Amount.
Jan. 3, 1835,	Deficiency of Appropriation,	5	$2,050 00
Apr. 15, 1844,	Widening Fleet Street,	5	5,166 66
Oct. 16, 1854,	Grammar School-house, South Boston,	6	1,100 00
Oct. 16, 1854,	" " " "	5	11,000 00
Apr. 18, 1855,	Deficiency of Appropriation,	5	9,000 00
May 2, 1855,	Fitting up House of Correction, Deer Island,	5	19,000 00
May 16, 1855,	" " " "	5	1,000 00
May 30, 1855,	Mount Washington Avenue,	5	32,000 00
June 7, 1855,	New Grammar School-house, Ward Six,	5	17,000 00
June 12, 1855,	Public Library Building,	5	7,000 00
July 27, 1857,	Widening Streets,	6	850 00
Nov. 10, 1858,	Public Lands,	6	600 00
Nov. 19, 1855,	Widening Streets,	5	50,000 00
Dec. 29, 1858,	Purchase East Boston Ferries,	5	11,000 00
Dec. 29, 1858,	Public Buildings,	6	3,000 00
May 13, 1859,	Lot for Steam Fire Engine House,	5	4,000 00
May 26, 1860,	Court House Extension,	6	1,000 00
May 31, 1861,	Dover Street Improvement,	6	1,000 00
June 19, 1861,	Blossom Street School-house,	6	1,500 00
July 14, 1862,	Recruiting Fund,	6	1,350 00
July 30, 1862,	Soldiers' Relief,	6	6,000 00
Oct. 22, 1864,	Station House, Ward Eight,	6	6,200 00
Mar. 31, 1865,	City Hall,	6	900 00
			$191,716 66

INCREASE OF CITY DEBT

1865–66.

The following Table shows the amount borrowed during the financial year 1865–66, and the objects for which it was obtained.

Date of Order.	Object of Appropriation.	Rate of Int.	Amount.
Dec. 2, 1864,	City Hospital, Deficiency of Appropriation,	6	$14,000 00
Dec. 2, 1864,	Mayhew School-house Yard	6	8,000 00
Dec. 13, 1864,	Chestnut Hill Reservoir,	6	50,000 00
Dec. 14, 1864,	Steam Fire Engine House, East Boston,	6	14,000 00
Dec. 30, 1864,	Grammar School-houses, Deficiency of Appropriation,	6	32,000 00
Dec. 30, 1864,	Grammar School-house Lot, Ferdinand St.,	6	32,000 00
Dec. 30, 1864,	Primary School-houses, Deficiency of Appropriation,	6	14,000 00
Dec. 30, 1864,	Albany Street Extension,	6	10,000 00
Feb. 7, 1865,	Public Lands,	6	12,000 00
Mar. 17, 1865,	Steam Fire Engine House, East Boston,	6	3,000 00
Mar. 17, 1865,	Lamps — Deficiency of Appropriation,	6	20,000 00
Mar. 31, 1865,	New City Hall,	6	99,900 00
Feb. 24, 1865,	Primary School-house, Boylston District,	6	4,000 00
May 1, 1865,	Police Station House, Ward Eight	6	30,000 00
May 5, 1865,	Back Bay and Surface Drainage,	6	99,050 00
June 7, 1865,	City Hospital, new building and improving Grounds,	6 6	59,000 00
June 19, 1865,	Steam Fire Engine House, No. 10,	6	17,000 00
June 19, 1865,	Grammar School-house, Prescott Street,	6	4,000 00
July 24, 1865,	Primary School-houses, Alterations,	6	39,200 00
Sept. 9, 1865,	Chestnut Hill Reservoir,	6	24,000 00
Sept. 25, 1865,	Winthrop School-house Yard,	6	5,000 00
Sept. 26, 1856,	Grammar School-house, Prescott Street,	6	7,000 00
			$597,150 00
	Less Debt paid off as per statement p. 136,		191,716 66
	Net Increase,		$405,433 34

CITY DEBT,

FUNDED AND UNFUNDED.

The FUNDED CITY DEBT, May 1, 1866, amounted to $8,739,664.80, and it will be due and payable as follows:

Trust Funds.

For the Benefit of Public Library,		$92,000 00
	Overseers of the Poor,	52,509 80
	Jonathan Phillips' Street Fund,	20,000 00
	City Hospital,	17,500 00
	Public Schools,	11,050 00
	Poor Widows' Fund,	3,200 00
		$196,259 80
In the financial year	1866–67,	251,000 00
	1867–68,	886,700 00
	1868–69,	197,000 00
	1869–70,	308,000 00
	1870–71,	204,200 00
	1872–73,	6,000 00
	1873–74,	168,000 00
	1874–75,	* 933,000 00
	1875–76,	574,000 00
	1876–77,	367,500 00
	1877–78,	452,000 00
	1878–79,	584,705 00
	1879–80,	345,800 00
	1880–81,	† 369,000 00
	1881–82,	498,500 00
	1882–83,	651,000 00
	1883–84,	439,000 00
Amount carried forward,		$7,431,664 80

* Plus $25,000 to Overseers Poor Trust Funds.
† Plus $5,000 to School Trust Funds.

Amount brought forward,	$7,431,664 80
In the financial year 1884–85,	371,000 00
1885–86,	684,000 00
1886–87,	253,000 00
Total funded City Debt,	$8,739,664 80

Total amount of *Funded* City Debt, as stated above, is		8,739,664 80
To which add the following *Unfunded Debt*, being advances made by the Treasurer, 1865–66, in anticipation of loans already authorized by the City Council, but not yet negotiated, as follows:		
City Hall,	$100,029 40	
Widening Streets,	45,319 46	
Hancock School-house Yard, &c.,	28,170 20	
New Lunatic Hospital,	25,108 33	
U. Street Claims,	17,419 38	
Sewers and Drains,	14,019 63	
Primary School-house, East Street,	13,747 34	
Grammar School-house, Prescott Street,	9,585 76	
Winthrop School-house Yard,	8,784 36	
Fire Department,	8,276 92	
People's Ferry Drops,	6,042 35	
Station House, Ward 8,	5,943 45	
Public Lands,	3,222 07	
Eastern Railroad Wharf,	2,206 14	287,874 79
Total funded and unfunded City Debt,		$9,027,539 59

The total *Funded and Unfunded* City Debt, May 1, 1866, amounted to $9,027,539.59. Against this amount there is to the credit of the Committee on the Reduction of the City Debt (or Sinking Fund), as will be seen on page 135, the sum of $2,748,365.01, which is exclusively applicable to the reduction of all the debt, both City and Water Loans; as is also the amount of Bonds and Mortgages on hand amounting to $291,225.31. *See City Property.*

The average Annual Interest on the Funded City Debt is a fraction over 5 per cent, as will be seen on page 140.

On $583,205 00 at 4½ per cent,	$26,244 22
6,314,200 00 at 5 "	315,710 00
1,842,259 80 at 6 "	110,535 58
$8,739,664 80 at 5.18 per cent,	$452,489 80

The character of the Funded City Debt and the objects for which it was obtained is given on pages 141 to 147, both inclusive.

CHARACTER OF THE FUNDED CITY DEBT.

Exclusive of the WATER DEBT, *as it stood at the close of the financial year* 1865–66, *on the* 30*th day of April* 1866, *viz.:*

Authority of Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		PUBLIC LIBRARY TRUST FUNDS.			
Feb. 19, 1852.	6	Public Library, *Bigelow Fund*,	Perman't	$1,000 00	
Oct. 4, 1852.	6	P. Lands and So. Bay, *Bates Donation*,		50,000 00	
Feb. 14, 1853.	6	New Workshop, Ho. Cor., *Phillips do.*		10,000 00	
April 17, 1860.	6	Suffolk Street, P. S. Ho., *Lawrence do.*		10,000 00	
Nov. 6, 1860.	6	Public Garden, *Jona. Phillips' Legacy*,		20,000 00	
July 30, 1862.	6	Soldiers' Relief,		1,000 00	
					$92,000 00
		OVERSEERS OF THE POOR TRUST FUNDS.			
May 26, 1864.	6	Grammar School-house, Prescott Street	Demand.	500 00	
Oct. 22, 1864.	6	Station House, Ward 8,		2,509 80	
Feb. 7, 1865.	6	Public Lands,	1874–75	8,000 00	
Feb. 24, 1865,	6	Primary School-house, Boylston District,	do.	4,000 00	
Mar. 17, 1865.	6	Steam Fire Engine House, East Boston,	do.	3,000 00	
Mar. 31, 1865.	6	City Hall,	do.	10,000 00	
May 5. 1865.	6	Back Bay and Surface Drainage,	Demand.	1,000 00	
July 24, 1865.	6	Primary School-houses Alterations,		23,500 00	
					52,509 80
		PHILLIPS STREET FUND.			
Nov. 6, 1860.	6	Public Garden *(Jona. Phillips' Legacy)*,	Perman't		20,000 00
		CITY HOSPITAL TRUST FUNDS.			
May 26, 1864.	6	Grammar School-house, Prescott St., East Boston:			
		Goodnow Legacy,	Perman't	16,500 00	
		Nichols Legacy,	do.	1,000 00	
					17,500 00
		SCHOOL TRUST FUNDS.			
June 8, 1860.	5	Widening Tremont Street, Smith Fund,	1880–81	4,000 00	
June 8, 1860.	5	Do. Franklin Medal Fund,	1880–81	1,000 00	
May 5, 1865.	6	Back Bay and S. Drainage, Lawrence Latin School Fund,	Perman't	2,000 00	
	6	Do. Lawrence English High School Fund,	do.	2,000 00	
	6	Do. Latin School Prize Fund,	do.	1,050 00	
Sept. 9, 1865.	6	Chestnut Hill Reservoir, Webb Franklin School Fund,	do.	1,000 00	
					11,050 00
		POOR WIDOWS TRUST FUND.			
July 24, 1865.	6	Pr'y School-houses Alterations } Joanna Bo-	do.	1,700 00	
July 27, 1857.	6	Widening Streets, } ker's Fund,	1877–78	1,500 00	
					3,200 00
		Total Trust Funds,	.....	.....	196,259 80
Sept. 27, 1852.	5	Rebuilding Boylston School-house,	1882–83		20,000 00
Nov. 12, 1852.	5	Paving Appropriation,	1882–83		38,000 00
Dec. 13, 1852.	5	Internal Health Appropriation,	1882–83		21.000 00
Dec. 17, 1852.	5	Appropriation for Common,	1882–83		3,000 00
Dec. 27, 1852.	5	Paving Appropriation,	1882–83		33,000 00
	5	Deficiency of Appropriations,	1877–78	20,000 00	
			1882–83	10,000 00	
					30,000 00
Feb. 7, 1853.	5	Deficiency of Appropriations,	1872–73	6,000 00	
			1877–78	10,000 00	
					16,000 00
		Amount carried forward,			$357,259 80

Authority of Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		Amount brought forward,			$357,259 80
Feb. 28, 1853.	5	Deficiency of Appropriations,	1882–83		20,000 00
Mar. 3, 1853.	4½	Renewal of City Debt due in 1854–55,	1878–79	583,205 00	
	5		1883–84	12,000 00	
					595,205 00
April 1, 1853.	5	Deficiency of Appropriations,	1877–78		40,000 00
July 18, 1853.	5	Public Lands and South Bay,	1873–74		3,000 00
July 25, 1853.	5	New Primary School-house, Engine House, and Ward room, Wark IX,	1873–74		3,000 00
Oct. 10, 1853.	5	Lot for Library Building,	1883–84		58,000 00
	5	Gas Fixtures for Street Lamps,	1873–74		3,000 00
Dec. 31, 1853.	5	Police Appropriations,	1884–85		10,000 00
Feb. 17, 1854.	5	Deficiency of Appropriations,	1884–85		46,000 00
Feb. 20, 1854.	5		1884–85		19,000 00
Mar. 13, 1854.	5	House of Industry,	1884–85		20,000 00
April 10, 1854.	5	South Bay,	1884–85		5,000 00
May 16, 1855.	6	Fitting up House of Correction, Deer Island,	1867–68		6,000 00
June 12, 1855.	5	Public Library Building,	1866–67		20,000 00
June 27, 1855.	6	New Station House, Ward I.	1867–68		16,000 00
July 3, 1855.		New Dwight School-house,	1867–68		25,500 00
July 12, 1855.		Public Library Lot,	1876–77		3,000 00
Nov. 20, 1855.	6	Sea Wall and Fences at Deer Island,	1867–68		2,000 00
	6	Paving Appropriation,	1867–68		5,000 00
Dec. 29, 1855.	6	New Adams School-house, East Boston,	1867–68		12,000 00
Jan. 15, 1856.	5	Public Lands and South Bay,	1866–67	Balance.	1,000 00
Feb. 26, 1856	6	Paving Appropriation,	1867–68		20,000 00
June 13, 1856.	6	Public Library Building,	1867–68		60,000 00
July 10, 1856.	5	Extension of Friend Street,	1866–67	12,000 00	
	6		1867–68	45,000 00	
	5		1867–68	54,000 00	
					111,000 00
July 18, 1856.	6	New Piers and Guards for East Boston and Chelsea Bridge,	1867–68		17,000 00
Oct. 22, 1856.	6	Federal Street Bridge, &c.,	1867–68		36,000 00
Dec. 5, 1856.	6	East Boston and Chelsea Bridge,	1867–68		40,000 00
Dec. 15, 1856.	5	Faneuil Hall Market Improvement,	1867–68		18,000 00
Dec. 17, 1856.	6	Charles Street Extension,	1867–68		21,000 00
Feb. 3, 1857.	6	Albany Street Grade Damages,	1867–68		5,000 00
Mar. 18, 1857.	5	Public Lands and South Bay,	1867–68		34,700 00
May 5, 1857.	6	Public Library Building,	1867–68		49,000 00
May 5, 1857.	6	Public Lands and South Bay,	1867–68		97,000 00
May 20, 1857.	6	Widening Water Street,	1867–68		34,500 00
July 27, 1857.	5	Widening Streets, *part of* $500,000.00	1866–67	61,000 00	
			1867–68	56,000 00	
			1868–69	156,000 00	
					*273,000 00
Aug. 20, 1857.	5	South Bay, *part of* $75,000.00,	1867–68	21,000 00	
			1867–68	43,500 00	
					64,500 00
Aug. 20, 1857.	6	Public Lands,	1867–68		50,000 00
Aug. 20, 1857.	6	Purchase of Mount Hope Cemetery,	1867–68		28,000 00
Aug. 25, 1857.	5	New Franklin School-house,	1866–67		45,000 00
Sept. 30, 1857.	5	New Sewer in Dedham Street,	1867–68		25,000 00
Oct. 19, 1857.	5	City Hospital on Worcester and Springfield streets (now Soldiers' Home), *balance of* $45,200.00,	1867–68		20,000 00
Oct. 27. 1857.	5	Public Lands,	1866–67		20,000 00
Oct. 27, 1857.	5	Public Library Building,	1866–67		49,000 00
Dec. 9, 1857.	5	South Bay Improvements,	1867–68		45,500 00
Dec. 9, 1857.	5	Albany Street Grade Damages,	1866–67		10,000 00
Dec. 22, 1857.	5	New Sewer in Dedham Street,	1870–71	5,500 00	
			1878–79	1,500 00	
					7,000 00
Jan. 2, 1858.	5	House of Industry Appropriation,	1866–67	2,000 00	
			1870–71	12,000 00	
					14,000 00
Feb. 10, 1858.	5	South Bay Improvements,	1866–67	31,000 00	
			1870–71	44,000 00	
					75,000 00
		Amount carried forward,			$2,539,164 80

* Plus $1,500.—Poor Widows' Fund.

Authority of Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		Amount brought forward,			$2,539,164 80
Feb. 25, 1858.	5	Public Lands,	1870–71		3,000 00
May 11, 1858.	5	New Station House Ward II,	1870–71		15,000 00
July 7, 1858.	5	South Bay Improvements,	1870–71		75,000 00
July 8, 1858.	5	Public Lands,	1870–71		20,000 00
July 13, 1858.	5	Enlargement of Brimmer School-house,	1870–71		6,000 00
July 20, 1858.	5	Chapman School-house Lot,	1870–71		3,000 00
Oct. 6, 1858.	5	Back Bay Lands (Public Garden),	1870–71		10,000 00
Oct. 16, 1858.	5	New City Stables, Ward XI,	1870–71		10,000 00
Nov. 10, 1858.	5	Public Lands,	1869–70	3,000 00	
			1873–74	9,000 00	
					12,000 00
Nov. 19, 1858.	5	Widening Streets,	1868–69	40,000 00	
			1873–74	50,000 00	
					90,000 00
Nov. 23, 1858.	5	Common Appropriation,	1869–70		3,000 00
Dec. 7, 1858.	5	New Eliot School-house,	1869–70		30,000 00
Dec. 22, 1858.	5	Sewer Appropriation,	1869–70		7,000 00
Dec. 23, 1858.	5	Deficiency of Appropriations,	1869–70		18,000 00
Dec. 28, 1858.	5	Bridges,	1869–70		16,000 00
Dec. 29, 1858.	5	Purchase of East Boston Ferries,	1869–70		177,000 00
Dec. 29, 1858.	5	Public Buildings,	1869–70		3,000 00
Dec. 31, 1858.	5	Mount Hope Cemetery,	1874–75		1,500 00
Feb. 1, 1859.	5	Appropriations, 1858–59,	1869–70		25,000 00
April 26, 1859.	5	Public Lands,	1869–70		20,000 00
May 13, 1859.	5	Lot for Steam Fire Engine House,	1869–70	6,000 00	
			1874–75	2,000 00	
					8,000 00
Aug. 2, 1859.	5	Hawes School-house, South Boston,	1874–75	14,000 00	
			1875–76	1,000 00	
					15,000 00
Aug. 3, 1859.	5	Public Lands,	1874–75		15,000 00
Aug. 9, 1859.	5	New Grammar School-house, Ward XI,	1874–75		45,000 00
Oct. 4, 1859.	5	South Bay Improvements,	1874–75		150,000 00
Oct. 25, 1859.	5	New Wharf Lot on North Grove Street, for City Stables and Paving Department,	1870–71	700 00	
			1874–75	42,500 00	
					43,200 00
Dec. 8, 1859.	5	Suffolk Street Primary School-house,	1874–75	24,000 00	
			1875–76	1,000 00	
					25,000 00
Dec. 9, 1859.	5	Extension of Albany Street,	1879–80		84,800 00
Dec. 20, 1859.	5	Public Lands,	1874–75		10,000 00
Feb. 4, 1860.	5	North Street,	1873–74	100,000 00	
			1874–75	25,000 00	
			1875–76	17,000 00	
			1879–80	58,000 00	
					200,000 00
April 3, 1860.	5	Brimmer School-house Lot,	1874–75		13,000 00
May 8, 1860.	5	Gallop's Island,	1880–81		5,000 00
May 8, 1860.	5	High Street Primary School-house,	1880–81		60,000 00
May 8, 1860.	5	Poplar Street Primary School-house,	1876–77		4,500 00
May 15, 1860.	5	Public Lands,	1875–76		18,000 00
June 6, 1860.	5	South Bay,	1879–80		150,000 00
June 8, 1860.	5	Tremont Street Improvements,	1879–80	53,000 00	
			1880–81	*2,000 00	
					55,000 00
June 8, 1860.	5	Dover Street Improvments,	1880–81		100,000 00
July 14, 1860.	5	Water Works,	1875–76		16,000 00
July 16, 1860.	5	Public Garden,	1875–76	4,000 00	
			1880–81	15,000 00	
					19,000 00
Aug. 13, 1860.	5	Phillips School-house,	1876–77	1,000 00	
			1880–81	77,000 00	
					78,000 00
Sept. 23, 1860.	5	North Street Widening	1880–81		95,000 00
Nov. 6, 1860.	5	Public Garden,	1875–76		9,000 00
Nov. 21, 1860.	5	Public Lands,	1875–76	2,000 00	
			1876–77	1,500 00	
					3,500 00
Dec. 8, 1860.	5	Water Works,	1875–76		5,000 00
		Amount carried forward,			$4,310,664 80

* Plus $5,000.—School Trust Funds.

Authority of Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		Amount brought forward,			$4,310,664 80
Dec. 11, 1860.	5	Boston Harbor Survey,	1875-76		8,000 00
	5	Tremont Street Improvements,	1875-76		8,000 00
Dec. 12, 1860.	5	Winthrop School-house Lot,	1875-76	12,000 00	
			1876-77	1,500 00	
					13,500 00
Dec. 26, 1860.	5	Extension of Court House,	1875-76	25,000 00	
			1876-77	4,000 00	
					29,000 00
Dec. 27, 1860.	5	Altering Old Dwight School-house for a Primary School-house,	1875-76		12,000 00
Jan. 1. 1861.	5	South Street Grammar School-house.	1875-76	2,000 00	
			1876-77	90,000 00	
					92,000 00
Jan. 5, 1861.	5	Sewer Appropriation,	1875-76		14,000 00
April 5, 1861.	5	Widening Franklin Street,	1876-77		63,000 00
April 19, 1861.	5	War Expenses,	1876-77		100,000 00
May 31, 1861.	5	Dover Street Improvement.	1876-77	74,000 00	
			1880-81	15,000 00	89,000 00
June 5, 1861.	5	Station-house, No. 3,	1877-78		24,000 00
June 17, 1861.	5	Soldiers' Relief,	1877-78		10,000 00
	5	Primary School-house, Ward XII.	1877-78		25,000 00
June 19, 1861.	5	Blossom Street Primary School-house,	1876-77		5,000 00
	5	Public Lands,	1876-77		20,000 00
July 13, 1861.	5	Normal School-house Lot,	1877-78		31,000 00
July 16, 1861.	5	City Hospital Building,	1877-78		100,000 00
July 22, 1861.	5	Albion Street,	1877-78		10,000 00
July 22, 1861.	5	Primary School-house, Ward XII.	1877-78		6,000 00
Oct. 4, 1861.	5	Station House, No. 3,	1877-78		5,000 00
Oct. 7, 1861.	5	Soldiers' Relief,	1877-78		25,000 00
Nov. 5, 1861.	5	Additional Appropriations,	1877-78		46,000 00
Nov. 15, 1861.	5	Public Garden,	1881-82		5,000 00
Nov. 26, 1861.	5	Additional Appropriations,	1877-78		60,000 00
Dec. 13, 1861.	5	New City Stables,	1881-82		25,000 00
Dec. 17, 1861.	5	Public Garden Fence,	1881-82		27,000 00
Dec. 18, 1861.	5	Soldiers' Relief,	1877-78		25,000 00
Dec. 27, 1861.	5	City Hospital Building,	1883-84		50,000 00
Jan. 4, 1862.	5	Primary School-house, Harrison Avenue,	1881-82		20,000 00
Feb. 8, 1862.	5	Soldiers' Relief,	1881-82		25,000 00
Mar. 5, 1862.	5	Soldiers' Relief,	1881-82		20,000 00
Mar. 25, 1862.	5	Public Lands,	1877-78		15,000 00
April 1, 1862.	5	Soldiers' Relief,	1881-82		20,000 00
April 29, 1862.	5	Soldiers' Relief,	1881-82		20,000 00
May 5, 1862.	5	Primary School-house, Chardon Street,	1881-82		25,000 00
June 14, 1862.	5	High and Latin School-house,	1881-82		12,000 00
July 1, 1862.	5	New City Hall,	1882-83	156,000 00	
			1883-84	4,000 00	
					160,000 00
July 2, 1862.	5	Soldiers' Relief,	1881-82		20,000 00
July 5, 1862.	5	Primary School-house, Bowdoin District,	1881-82		22,000 00
July 14, 1862.	5	Recruiting Fund,	1881-82	257,500 00	
			1883-84	41,000 00	
					298,500 00
July 23, 1862.	5	City Hospital Building,	1883-84		50,000 00
July 26, 1862.	5	Primary School-house, North Bennet Street,	1883-84		30,000 00
July 30, 1862.	5	Soldiers' Relief,	1868-69	1,000 00	
			1883-84	5,000 00	
			1885-86	12,000 00	
					18,000 00
Sept. 8, 1862.	5	Recruiting Fund,	1882-83		350,000 00
Oct. 6, 1862	5	Soldiers' Relief,	1883-84		25,000 00
Oct. 16, 1862.	5	Widening Streets,	1883-84		10,000 00
Nov. 3, 1862.	5	New City Stables,	1883-84		25,000 00
Nov. 7, 1862.	5	Soldiers' Relief,	1883-84		25,000 00
Nov. 7, 1862.	5	Recruiting Fund,	1883-84		30,000 00
Dec. 1, 1862.	5	Soldiers' Relief,	1883-84	20,000 00	
			1884-85	30,000 00	
					50,000 00
Dec. 12, 1862.	5	Recruiting Fund,	1883-84	41,000 00	
		Amounts carried forward,		$41,000 00	$6,508,664 80

Authority of Loan.	Rate of Interest.	Object of the Loan.	When Due.	Amounts.	Totals.
		Amounts brought forward,		$41,000 00	$6,508,664 80
Dec. 12, 1862.	5	Recruiting Fund,	1884–85	184,000 00	
					225,000 00
Feb. 6, 1863.	5	Additions to Appropriations,	1883–84	4,000 00	
	5	Additions to Appropriations,	1884–85	6,000 00	
					10,000 00
Feb. 10, 1863.	5	Additions to Appropriations,	1884–85		30,000 00
Feb. 16, 1863.	5	Dover Street Improvement,	1883–84		9,000 00
Feb. 16, 1863.	5	Dover Street,	1885–86	65,000 00	
			1886–87	1,000 00	
					66,000 00
Mar. 28, 1863.	5	City Hospital Building,	1884–85	20,000 00	
			1885–86	20,000 00	
			1886–87	10,000 00	
					50,000 00
April 3, 1863.	5	New City Hall,	1885–86		140,000 00
April 10, 1863.	5	Additional Appropriations,	1886–87		12,000 00
April 28, 1863.	5	Primary School-house, Boylston District,	1886–87	17,000 00	
	6		1874–75	1,000 00	
					18,000 00
July 3, 1863.	5	Emergency Fund,	1886–87		100,000 00
July 7, 1863.	5	Public Lands,	1886–87		10,000 00
Sept. 29, 1863.	5	Bounty to Volunteers,	1884–85	1,000 00	
			1885–86	447,000 00	
			1886–87	1,000 00	
					449,000 00
Nov. 11, 1863.	6	Primary School-house, Boylston District,	1874–75		5 000 00
Nov. 17, 1863.	5	Recruiting,	1886–87		50,000 00
Dec. 4, 1863.	5	Grammar Schools,	1886–87		25,000 00
Dec. 4, 1863.	5	Dover Street,	1886–87		20,000 00
Feb. 12, 1864.	5	Public Lands,	1886–87	7,000 00	
	6		1874–75	5,000 00	
					12,000 00
Feb. 13, 1864.	6	City Hospital Building,	1874–75		60,000 00
April 22, 1864	6	Soldiers' Relief,	1874–75		120,000 00
May 26, 1864.	6	Grammar School-house, Prescott Street,	1874–75		[1] 51,000 00
June 23, 1864.	6	Ferdinand Street. Brown's Contract,	1874–75		54,000 00
July 22, 1864.	6	Grammar School-house, Prescott Street,	1874–75		20,000 00
Oct. 8, 1864.	6	Temple Place, Widening,	1874–75		90,000 00
Oct. 22, 1864.	6	Station House, Ward Eight,	1874–75		[2] 19,000 00
Nov. 14, 1864.	6	East Street School-house Yard,	1874–75		16,000 00
Nov. 15. 1864.	6	City Hospital Building,	1874–75	10,000 00	
			1875–76	20,000 00	
					30,000 00
Dec. 2, 1864.	6	City Hospital, Deficiency of Appropriation,	1874–75		15,000 00
	6	Mayhew School-house Yard,	1874–75		8,000 00
Dec. 13, 1864.	6	Chestnut Hill Reservoir,	1875–76		50,000 00
Dec. 14, 1864.	6	Steam Fire Engine House, East Boston,	1874–75		14,000 00
Dec. 30, 1864.	6	Grammar Sc'l-houses, Deficiency of Appro'n,	1874–75		32,000 00
Dec. 30, 1864.	6	Primary Sc'l-houses, Deficiency of Appro'n,	1874–75		14,000 00
Dec. 30, 1864.	6	Grammar School-house Lot, Ferdinand St.,	1874–75		32,000 00
Dec. 30, 1864.	6	Albany Street Extension,	1874–75		10,000 00
Feb. 7, 1865.	6	Public Lands,	1874–75		[3] 4,000 00
Mar. 17, 1865.	6	Lamps, Deficiency of Appropriation,	1875–76		20,000 00
Mar. 31, 1865.	6	New City Hall,	1874–75	[4] 18,000 00	
			1875–76	71,000 00	
					89,000 00
May 1, 1865.	6	Police Station House, Ward Eight,	1875–76		30,000 00
May 5, 1865.	6	Back Bay and Surface Drainage,	1875–76		[5] 93,000 00
June 7, 1865.	6	City Hospital, Building Pavilion No. 3,	1875–76		59,000 00
June 19, 1865.	6	Steam Fire Engine House, No. 10,	1875–76		17,000 00
June 19, 1865.	6	Grammar School-house, Prescott Street,	1875–76		4,000 00
July 24, 1865.	6	Primary School-houses, Alterations,	1875–76		[6] 14,000 00
Sept. 9, 1865.	6	Chestnut Hill Reservoir,	1875–76		[7] 23,000 00
Sept. 25, 1865.	6	Winthrop School-house Yard,	1875–76		5,000 00
Sept. 26, 1865.	6	Grammar School-house, Prescott Street,	1875–76		7,000 00
		TOTAL FUNDED DEBT,	.....	.....	$8,739,664 80

[1] Plus $17,500 City Hospital Trust Fund; $500 O. Poor Trust Fund.
[2] Plus $2,569.80 O. Poor Trust Funds.
[3] Plus $8,000 O. Poor Trust Funds.
[4] Plus $10,000 O. Poor Trust Funds.
[5] Plus $1,000 O. Poor Trust Funds; $5,050 School Trust Funds.
[6] Plus $23,500 O. Poor Trust Funds; $1,700 Poor Widows' Fund.
[7] Plus $1,000 School Trust Funds.

RECAPITULATION

of the Objects for which the outstanding Funded Debt of the City was contracted.

Albany Street,		$109,800 00
Albion Street,		10,000 00
Back Bay,		99,050 00
Bridges,		106,000 00
Charles Street Extension,		21,000 00
City Hall (new),		399,000 00
City Hospital,		399,000 00
Dover Street,		284,000 00
East Boston Ferries,		177,000 00
Ferdinand Street (Brown Contract),		54,000 00
Gallop's Island,		5,000 00
Harbor Survey,		8,000 00
Mount Hope Cemetery,		29,500 00
Old Debts, renewal of,		595,205 00
Ordinary Expenditures,		635,000 00
Public Buildings, *exclusive of School-houses*,		574,509 80
Public Lands, *exclusive of South Bay*,		240,500 00
Public Lands and South Bay,		185,700 00
Public Garden,		110,000 00
School-houses,		918,700 00
Sewer, Dedham Street,		32,000 00
South Bay, *exclusive of Public Lands*,		565,000 00
Tremont Street,		68,000 00
Trust funds,		1,000 00
Widening Streets,		968,000 00
Wharves,		43,200 00
War Expenses, viz.:		
Recruiting Fund,	1,402,500 00	
Soldiers' Relief,	404,000 00	
Emergency War Fund,	100,000 00	
Other Expenses,	100,000 00	
		2,006,500 00
Amount carried forward,		$8,644,664 80

Amount brought forward,		$8,644,664 80
Water Works * :		
Raising main pipe on Tremont Street and laying new pipe on Beacon Street,	21,000 00	
Chestnut Hill Reservoir,	74,000 00	
		95,000 00
		$8,739,664 80

* The above issued as City Debt to cover $95,000, negotiated as Water Loan of 1860–61, but used for City Purposes, not being wanted for the object for which it was obtained, viz., the constructing of a new main pipe from the Brookline Reservoir — the loan issued for that purpose amounting to $400,000 and the work costing only $305,000.

WATER DEBT.

APRIL 30, 1866.

In addition to the City Debt, as herein stated, there exist Loans, made on account of the Water Works, as follows, viz.:

On the issue of Boston Water Scrip, authorized by Legislative Acts of 30th March, 1846, and 1st May, 1849, as follows:

On Bonds of *One Thousand Dollars*, each payable in Boston, financial year 1870–71, to the amount of		$688,000 00
On *Sterling Bonds*, bearing interest at the rate of 4½ per cent to the amount of £400,000, in sums of £100, £200, and £500 each, payable in London, in financial year 1872–73, for which we have realized here, including Exchange,		1,949,711 11
Making the Total remaining Debt on 30th April, 1865, contracted on account of the construction of the Water Works,		2,637,711 11
To which is to be added loan of 1860–61 on city notes of $1,000 each, bearing interest at 5 per cent, authorized by an Order of the City Council of 30th June, 1858, to defray the expense of laying a *New Main* from the Brookline Reservoir to the city, as stated in Report No. 49, page 220; due 1877–78.	$305,000 00	
Also add issued under said order and used for city purposes, due financial year 1878–79, *	95,000 00	
		400,000 00
Amount carried forward,		$3,037,711 11

* Of the $400,000 issued as provided by the order of June 30, 1858, only $305,000 was used for the purpose, but July 14, 1860, a loan of $16,000 was obtained for raising the pipes on Tremont Street, and one of $5,000, Dec. 8, 1860, for laying a new pipe on Beacon Street; these sums, together with $74,000, obtained this financial year (1865–66) under loan orders of Dec. 13, 1864, and Sept. 9, 1865, for purchasing land for the Chestnut Hill Reservoir in the towns of Newton and Brighton, make up the balance of $95,000 of the loan of June 30, 1858. This issue of City Debt certificates for actual expenses of construction of the Water Works will cover the balance of the loan issued as Water Loan 1860–61, and so charged by the Treasurer, and by so doing the Auditor's City and Water Debt accounts now agree with those of the Treasurer.

The amount issued for the construction of the Chestnut Hill Reservoir, over the $74,000, will be charged to the cost of the Water Works and issued as Loans for that purpose.

Amount brought forward,	$3,037,711 11
"Water Loan of 1865," for constructing a reservoir in Newton and Brighton, called the "Chestnut Hill Reservoir," due financial year 1875–76,	115,000 00
Total amount of Water Loans outstanding April 30, 1866,	$3,152,711 11

The Boston Water Scrip Loans will become due as follows:

In the financial year 1870–71,	688,000 00
Sterling Bonds 1872–73,	1,949,711 11
New Main 1877–78,	305,000 00
" " 1878–79,	95,000 00
Loan of 1865 (Chestnut Hill Reservoir), 1875–76,	115,000 00
	3,152,711 11

The average annual rate of Interest on the above Debt is 4 $\frac{72}{100}$ per cent, viz.:

On $1,949,711 11	at 4 $\frac{1}{2}$ per cent,	$87,737 00
1,088,000 00	5	54,400 00
115,000 00	6	6,900 00
$3,152,711 11		$149,037 00

CONSOLIDATED DEBT OF THE CITY.

ON THE 30TH OF APRIL, 1866.

The AMOUNT of the Consolidated Debt of the City *(Funded, Unfunded, and Water Debt)*, on the 30th April, 1866, was $12,180,250.70, and is made up of the following items, viz.:

FUNDED CITY DEBT, *as per statement on pages* 138, 139,	$8,739,664 80
UNFUNDED DO., *as per statement on page* 139,	287,874 79
WATER DEBT, *as per statement on pages* 148, 149,	3,152,711 11
Total,	$12,180,250 70

Funded,	$11,892,375 91
Unfunded,	287,874 79
	$12,180,250 70

The classification of the Consolidated Debt of the City, *funded* and *unfunded*, April 30, 1866, is as follows:

WATER DEBT.—The *net* cost of the Works to April 30, 1866, as stated on page 158,	$6,771,975 15
CITY DEBT, proper,	3,401,775 55
WAR DEBT,	2,006,500 00
Total as above,	$12,180,250 70

To meet which there is a Cash balance to the credit of the Committee on the Reduction of the City Debt (or Sinking Fund), exclusively applicable to this purpose, as per statement on page 135, of $2,748,365.01.

There are also Bonds and Mortgages on hand to the amount of $291,225.31, which amount is specially appropriated to this object by the Ordinance on Finance. See *City Property*.

RELATIVE CONDITION

OF THE NET INDEBTEDNESS OF THE CITY,

1864–65, 1865–66.

The amount of the City Debt, so called, *funded and unfunded* (exclusive of the Nominal Water Debt) at the close of the financial year 1865–66, April 30, 1866, was		$9,027,539 59
The amount of the Nominal Water Debt was		3,152,711 11
		$12,180,250 70
To meet which there is a cash balance in the Treasury to the credit of the Sinking Fund as stated on page 135,	$2,748,365 01	
Also Bonds and Mortgages on hand amounting to	291,225 31	
		3,039,590 32
Leaving the net debt April 30, 1866,		$9,140,660 38
The total Consolidated Debt of the City at the close of the financial year 1864–65, April 30, 1865, including *Funded*, *Unfunded* and *Nominal Water Debt*, less the means then on hand for paying off the same ($1,621,255.41), was		9,876,443 91
Net decrease of the debt April 30, 1866,		$735,783 53

As the Revenue from the Water Works has thus far contributed nothing towards the reduction of the cost of the Works, the Debt account should stand as follows:

WATER DEBT.—The real cost of the Water Works up to the 30th April, 1866, as stated on page 158,	6,771,975 15
CITY DEBT, which includes "War Debt," for the balance,	5,408,275 55
Total Debt,	$12,180,250 70

APPENDIX.

COST OF THE COCHITUATE WATER WORKS.

The following table shows the gross payments for constructing, carrying on and extending the Cochituate Water Works, from their commencement, August 20, 1846, to April 30, 1866, and the interest, discount and premium on the debt created for the purpose; also the income received from all sources to the credit of said works. The total payments foot up $12,152,934.94; total income, $5,380,959.79. Leaving the total *net cost* of the works April 30, 1866, $6,771,975.15.

Gross Payments.			Income from Water Rates and all Sources.
Water Commissioner's Payments from commencement to Jan. 4, 1850,		$4,043,718 21	$47,648 38
Water Board's Payments, 1850,		366,163 89	8,153 52
Cochituate Water Board's Requisitions, Jan. 4, 1851, to April 30, 1851,		33,215 09	
Financial Year 1846–47 — Interest,		6,011 50	
1847–48.			
Sundry Payments,	$3,377 13		
Interest and Discount,	127,412 01		
		130,789 14	
1848–49.			
Sundry Payments,	$13,457 81		
Interest and Discount,	182,095 10		
		195,552 91	15,933 01
1849–50.			
Sundry Payments,	$1,736 23		
Interest and Discount,	234,173 52		
		235,909 75	143,005 66
1850–51.			
Sundry Payments,	$10,242 47		
Interest and Discount,	280,705 29		
		290,947 76	139,203 71
1851–52.			
Water Board's Requisitions,	$122,850 88		
Other Payments,	2,775 02		
Interest and Discount,	310,421 05		
		436,046 95	199,426 48
Amounts carried forward,		$5,738,355 20	$553,370 76

Gross Payments.			Income from Water Rates and all Sources.
Amounts brought forward,		$5,738,355 20	$553,370 76
1852–53.			
Water Board's Requisitions,	$102,622 52		
Other Payments,	6,516 00		
Interest and Discount,	303,984 30		
		413,122 82	203,304 12
1853–54.			
Water Board's Requisitions,	$73,043 76		
Other Payments,	2,959 83		
Interest,	268,714 62		
		344,718 21	213,677 67
1854–55.			
Water Board's Requisitions,	$77,490 74		
Other Payments,	4,465 54		
Interest,	262,519 38		
		344,475 66	263,158 63
1855–56.			
Water Board's Requisitions,	$62,615 87		
Other Payments,	1,963 08		
Interest,	264,740 22		
		329,319 17	291,859 14
1856–57.			
Water Board's Requisitions,	$88,131 17		
Other Payments,	2,721 45		
Interest,	264,448 36		
		355,300 98	313,242 65
1857–58.			
Water Board's Requisitions,	$92,605 85		
Other Payments,	2,859 82		
Interest,	280,748 31		
		376,213 98	309,628 22
1858–59.			
Water Board's Requisitions,	$117,526 52		
Other Payments,	2,794 60		
Interest,	274,019 74		
		394,340 86	354,211 32
1859–60.			
Water Board's Requisitions,	$377,293 72		
Other Payments,	3,201 10		
Interest,	294,873 78		
		675,368 60	353,465 37
1860–61.			
Water Board's Requisitions,	$117,289 02		
Other Payments,	3,609 13		
Interest,	284,072 63		
		404,970 78	372,290 67
1861–62.			
Water Board's Requisitions,	$85,317 71		
Other Payments,	3,598 51		
Interest,	289,520 04		
		378,436 26	380,568 61
Amounts carried forward,		$9,754,622 52	$3,608,777 16

Gross Payments.			Income from Water Rates and all Sources.
Amounts brought forward,		$9,754,622 52	$3,608,777 16
1862–63.			
Water Board's Requisitions,	$87,170 67		
Other Payments,	3,667 80		
Interest and Premium,	322,644 64	413,483 11	400,808 36
1863–64.			
Water Board's Requisitions,	$92,808 68		
Other Payments,	3,544 58		
Interest and Premium,	434,254 21	530,607 47	434,254 61
1864–65.			
Water Board's Requisitions,	$102,909 00		
Other Payments,	3,300 00		
Interest and Premium,	659,347 81	765,556 81	463,910 91
1865–66.			
Water Board's Requisitions,	$124,058 01		
Chestnut Hill Reservoir,	107,282 02		
Other Payments,	3,400 00		
Interest and Premium,	453,925 00	688,665 03	473,208 75
		$12,152,934 94	$5,380,959 79

A recapitulation of the foregoing is given on the next page.

RECAPITULATION.

GROSS EXPENDITURES.

Water Commissioner's Payments,		$4,043,718 21
Water Board of 1850, Payments,		366,163 89
Cochituate Water Board's Requisitions to April 30, 1866,		1,864,231 23
Other Payments, which include Salaries paid to the Water Registrar, Treasurer's Clerk for this Department, Executions against the City, on account of the works, &c.,		80,190 10
Interest, Discount and Premium account,		5,798,631 51
Total Gross Expenditures,		$12,152,934 94

GROSS INCOME.

From Water Rates, from 1848 to April 30, 1866,	$5,105,803 94	
From Shutting off and Letting on Water, for Non-payment of Rates, Sales of Old Materials, and all other Sources,	275,155 85	
		5,380,959 79
Net Cost of the Cochituate Water Works to the City, all Income being deducted, April 30, 1866,		$6,771,975 15

WAR EXPENSES.

The following tables exhibit the gross expenditures of all kinds, incurred by the City on account of the Southern Rebellion, which terminated in the Spring of 1865; also the receipts on the same account. Under the head of Recruiting Receipts is included the return of money to the Treasurer which had been advanced for that purpose. The receipts (except $479.12) under the head of Soldiers' Relief are amounts which have been refunded by the State of Massachusetts:

	Expenditures.	Receipts.
RECRUITING.		
1862–63,	$937,012 26	$42,350 00
1863–64,	255,365 52	64,296 00
" " State Bounty Tax,	513,026 41	
1864–65,	549,050 43	150,086 84
SOLDIERS' RELIEF.		
1861–62,	129,309 00	479 12
1862–63,	309,553 09	61,071 02
1863–64,	297,328 33	257,066 51
1864–65,	293,987 67	310,759 87
1865–66,	117,469 30	290,007 28
OTHER EXPENSES.		
1861–62,	90,151 63	6 52
1862–63,	15,856 53	
1863–64,	33,010 34	
1864–65,	19,457 60	1,061 23
1865–66,	23,371 13	8,580 00
	$3,583,949 24	$1,185,764 39

Gross Expenditures,	$3,583,949 24
" Receipts,	1,185,764 39
NET WAR Expenses,	$2,398,184 85

THE PUBLIC INSTITUTIONS.

The cost of carrying on the various institutions under the charge of the "Board of Directors for Public Institutions," for the financial year 1865–66, compared with the previous year, has been as follows, viz.:

House of Correction. — The number of inmates on the 30th of April, 1866, was 292, viz.: 193 males and 99 females; — average for the year, 262; previous year, 195. Expenditures — 1865–66, $51,018.21; 1864–65, $45,842.07. Income — 1865–66, $26,964.90; 1864–65, $16,706.35. The income of 1865–66 is 52.8 per cent. of the expenditures, and leaves the *net* expenditures for carrying on the establishment, including the ordinary repairs, in 1865–66, $24,053.31 against $29,135.72 in 1864–65.

Houses of Industry, Reformation, Etc. — The whole number of inmates in these institutions on the 30th of April, 1866, was 677, viz.: 412 males, 265 females — average for the year, 695 (average previous year, 621); distributed as follows: Alms House, males, 103; females, 45; total, 148; House of Industry, males, 118; females, 204; total, 322; House of Reformation, boys, 196; girls, 29; total, 225. Total expenditures for these institutions, located at Deer Island, 1865–66, $87,202.73; 1864–65, $92,304.66. Income — 1865–66, $9,555.71; 1864–65, $7,372.93. The income of 1865–66 is 10.9 per cent. for carrying on the same, including improvement and repairs of the buildings, and making the *net* expenditures, 1865–66, $77,647.02 against $83,931.73, 1864–65.

Lunatic Hospital. — The number of inmates on the 30th of April, 1866, was 179, viz.: males, 84; females, 95 — average for the year, 180; average previous year, 170. Expenditures — 1865–66, $43,167.47; 1864–65, $37,996.51. Income — 1865–66, $16,994.91; 1864–65, $14,658.97. The income of 1865–66 is 39.3 per cent. of the cost of carrying on the establishment, and making the *net* cost of 1865–66, $26,172.56 against $23,337.54, 1864–65.

LAMP DEPARTMENT.

The whole cost for lighting the streets of the city during the financial year 1865–66 was $211,025.77 against $192,071.04 the previous year. On the 30th of April, 1866, the city was lighted with 3,547 gas, and 1,389 oil lamps; being an increase of 130 gas and 26 oil lamps over the previous year. The lamps are located as follows:

In City proper, ...	2,827 gas,	and 588 oil.
In South Boston, . . .	386 gas,	and 457 oil.
In East Boston, ...	334 gas,	and 344 oil.

The price for gas in the city proper, and in South and East Boston, is 1¼ cents per hour. The gas lamps, except those at East Boston, which are lighted by the city, at the same rate, are all cleaned, lighted and extinguished by the gas companies, who are allowed $2 per night, for every 100 lamps.

The gas companies also have the sole charge of the underground *Service* Pipes. They are laid and kept in repair by the various companies, but at the expense of the city.

The oil lamps are lighted and cleaned by the contractor for the supply of the oil. The oil contractor is allowed at the rate of 2¼ cents per lamp per night for this service. The price for the oil is 1 cent per hour.

PUBLIC VACCINATION.

The office of the City Physician is in the basement story of the City Hall, and his office hours are from 10 to 12 o'clock, daily.

The number of persons vaccinated and re-vaccinated free of expense, during the year ending 30th April, 1866, was 1,382; previous year, 3,643.

The number of children examined and furnished with the Certificate of Vaccination required to entitle them to enter the Public Schools, was 405; previous year, 443.

The number of gratuitous supplies of Vaccine Virus to physicians belonging to Boston, has been 235; previous year, 305.

The various city institutions, public hospitals and other charitable institutions, have also been supplied with Vaccine Virus, at sundry times, as necessity required. In consequence of the liberal supply of Virus from this office to physicians and to the U. S. Army, the number of vaccinations during the year by private physicians must have been very large.

The duty of attending all cases of sickness at the Suffolk County Jail is assigned to the City Physician.

SCHOOL EXPENSES.

ANNUAL EXPENDITURES for the Public Schools of Boston for the last thirteen financial years, ending 30th April in each year, exclusive of the cost of the School-houses; also the average number of scholars for each school year ending July 31.

Financial Year.	No. of Scholars.	Salaries of Teachers.	Rate per Scholar.	Incidental Expenses.	Rate per Scholar.	Total rate per Scholar.
1853–54	22,528	$192,704 05	$8 55	$57,960 46	$2 57	$11 12
1854–55	23,439	222,970 41	9 51	62,350 50	2 66	12 17
1855–56	23,749	224,026 22	9 43	67,380 06	2 84	12 27
1856–57	24,231	225,730 57	9 32	72,037 71	2 97	12 29
1857–58	24,732	258,445 34	10 45	86,849 27	3 51	13 96
1858–59	25,453	268,668 27	10 56	86,098 21	3 38	13 87
1859–60	25,328	277,683 46	10 96	95,985 15	3 79	14 75
1860–61	26,488	286,835 93	10 82	111,446 31	4 21	15 03
1861–62	27,081	300,181 28	11 08	108,245 06	4 00	15 08
1862–63	27,051	310,632 43	11 50	115,641 97	4 27	15 77
1863–64	26,960	324,698 51	12 04	140,712 56	4 85	16 89
1864–65	27,095	372,430 84	13 74	180,734 00	6 67	20 41
1865–66	*27,204	403,300 82	14 82	172,520 76	6 34	21 16
Total for 13 years.	331,339	$3,668,308 13	$11 07	$1,357,962 02	$4 09	$15 16

The following table shows the total net expenses of the city for education, for thirteen years, from May 1, 1853, to April 30, 1866, inclusive:

Financial Year.	Salaries of Teachers.	Incidental Expenses.	Cost of School-houses.	Total Expenditures.
1853–54	$192,704 05	$57,960 46	$22,587 24	$273,251 75
1854–55	222,970 41	62,350 50	103,814 73	389,135 64
1855–56	224,026 22	67,380 06	149,732 80	441,139 08
1856–57	225,730 57	72,037 71	51,299 26	349,067 54
1857–58	258,445 34	86,849 27	225,000 00	570,294 61
1858–59	268,668 27	86,098 21	105,186 42	459,952 90
1859–60	277,683 46	95,985 15	144,202 67	517,871 28
1860–61	286,835 93	111,446 31	230,267 04	628,549 28
1861–62	300,181 28	108,245 06	166,141 50	574,567 84
1862–63	310,632 43	115,641 97	107,812 74	534,087 14
1863–64	324,698 51	140,712 56	5,870 87	471,281 94
1864–65	372,430 84	180,734 00	90,609 84	643,774 68
1865–66	403,300 82	172,520 76	200,553 64	776,375 22
Total for 13 years.	$3,668,308 13	$1,357,962 02	$1,603,078 75	$6,629,348 90

Cost per scholar, 1865-66, for Instruction, $14 82, per annum.
Incidentals, 6 34
Houses, 7 37
$28 53

1864–65 *(corrected)* 23 75
1863–64 . . . . . 18 82
1862–63 . . . . . 18 05

* From Teachers' returns, March 1, 1866.

SALARIES OF SCHOOL INSTRUCTORS.

The following table exhibits the Salaries which are now paid to the various High, Normal, Grammar, and Primary School Instructors, as adopted December 12, 1865, by the School Committee.

	First Year.	Second Year.	Third Year.	Fourth Year.	Fifth Year, and after.
Masters of the Latin, English High, and Normal Schools,	$3,100	$3,200	$3,300	$3,400	$3,500
Masters of the Grammar Schools,	2,100	2,200	2,300	2,400	2,500
Sub-masters of the Latin and High Schools,	2,100	2,200	2,300	2,400	2,500
Sub-masters of the Grammar Sch'ls,	1,600	1,700	1,800	1,900	2,000
Ushers of the Latin and High "	1,600	1,700	1,800	1,900	2,000
" " Grammar Schools,	1,200	1,300	1,400	1,500	1,500

Head Assistant of the Girls' High and Normal School,					$1,000
" " in the Master's Room in the Grammar Schools,					800
" " except the above, in the Grammar Schools,					700
Assistants in the Girls' High and Normal School,					800
	First Year.	Second Year.	Third Year.	Fourth Year and after.	
Assistants in the Grammar Schools,	$450	$500	$550	$600	
Primary School Teachers,	450	500	550	600	
Superintendent of the Training School,					1,000
Assistant in the Training School,					800
Teacher of Sewing in the Bowditch School,					500
" " " Winthrop "					450
" " " Hancock and Everett Schools,					350
Teacher of Sewing in the Bigelow, Chapman, Franklin, Lawrence and Lincoln Schools,					310
Teacher of Sewing in the Adams, Lyman, Wells, and Prescott Schools,					275
Teacher of Music in the Girls' High and Normal School,					450
" " " Grammar Schools, for each School,					150
" " " Primary Schools,					2,000
" Vocal and Physical Gymnastics,					3,000
" French in the Latin School,					500
" " " Girls' High and Normal School,					500
" German " " " "					500
" Drawing " " " "					1,200
" " " English High School,					500

COST OF FUEL FOR PUBLIC SCHOOLS.

1865–66.

The amount expended for Fuel for the Public Schools of Boston, in 1865–66, was $35,170.48, distributed as follows, viz.:

High and Grammar Schools.	Coal, Tons.	Wood, Cords.	Amounts.
Adams	93¾		$851 32
Bigelow	80	5	758 00
Bowditch	66	2.6	611 00
Bowdoin	48¾	6	495 55
Boylston	89¾	2	868 88
Brimmer	67	7	667 25
Chapman	61	10.3	702 75
Dwight	98¼	7	982 35
Eliot	70	3	646 50
Everett	88	7	851 00
Franklin (new and old)	137	9.4	1,311 65
Hancock	108	7.4	1,068 34
High and Latin	110	9	1,071 30
Lawrence	51	4.3	515 62
Lincoln	102	2	914 50
Lyman	50	10.3	619 65
Mayhew	70	10	741 80
Normal and branch	130	9.2	1,249 25
Phillips	95	6	900 25
Prescott	100	3	958 40
Quincy	90	7	868 50
Wells	66¼	5.6	679 85
Winthrop	96	5	899 50
Totals,	1,967¾	138.7	19,233 21
Weighing and Inspecting the above			501 50
Total cost for High and Grammar Schools			$19,734 71
PRIMARY SCHOOLS,	1,435½	139.2	$14,955 77
Weighing and Inspecting the above			449 00
Extra Labor			31 00
Total cost for Primary Schools			$15,435 77

The Fuel for the Public Buildings, except those exempted by ordinance, and for the School-houses was furnished by contract at the following rates, viz.: $8.25 for white-ash coal, and 50 cents per ton for housing it; $9 per cord for hard wood, $8 per cord for soft wood, and $3 per cord for sawing it twice, splitting and piling it, and $4 for sawing three times and splitting and piling it.

PRINTING AND STATIONERY.

The following table shows the expenditures of the financial year 1865–66, for Printing and Paper, Binding, and Stationery and Blank Books, as charged to the several appropriations, viz.:

Appropriation.	Printing—Including Paper.	Binding.	Stationery and Blank Books.
Boston Harbor	$17 18		$17 68
Cemeteries	149 26		75 62
City Hospital	652 94	$92 95	390 45
Common, &c.			2 40
County of Suffolk	392 80	289 62	737 53
Engineering		171 10	649 78
External Health	7 00		3 00
Fire Alarms	120 58		87 50
Fire Department	17 22		129 55
Incidentals, *viz.*—Medical Convention	26 65		
Western Board of Trade	32 66		
Alterations of Wards	490 40		20 00
July Fourth	997 24	56 50	
Lincoln Memorial	1,279 40	1,034 30	
Everett do.	1,958 06	1,025 00	
Census			120 25
Internal Health	1,056 18	37 15	259 84
Lamps	38 24		28 02
Markets	14 79		2 00
Mount Hope	158 68	4 00	19 98
Paving	81 98		144 05
Police	657 43		935 23
Primary School-houses Alterations	48 68		
Primary School-house, East Street	19 69	2 65	
Printing and Stationery [Which includes the amounts for the City Council and all the Offices for which no special appropriations are made.]	12,308 91	2,956 02	2,972 16
Public Buildings	124 48		218 44
Public Institutions, *viz.*—House of Industry	13 36		216 68
House of Correction			69 89
Lunatic Hospital	1 80		167 17
General Expenses	5 40		
Office Expenses	308 50	29 00	106 90
Public Lands	5 03		20 30
Public Library	4,224 95	2,411 27	1,032 32
Schools.—Grammar School Committee	12,547 59	1,353 40	1,766 79
Primary do. do.	288 00		23 26
Sewers and Drains	32 65	2 25	27 20
Soldiers' Relief	106 25		65 00
Steam Fire Engine House No. 10	20 96		
War Expenses	4 72		128 85
Water Works	832 43	1 33	694 31
Widening Streets	71 99	2 28	32 95
Totals	$39,114 08	$9,468 82	$11,165 10

CONSOLIDATED FUNDED DEBT.

OF THE CITY OF BOSTON.

From 1822 *to* 1866 *both inclusive.*

The following table exhibits the total consolidated *funded* debt of the City for each year from its commencement to May 1, 1855, inclusive. At the commencement of the City Government in 1822, the amount of the debt (which had been contracted by the town, for the erection of the Court House and prisons in Leverett Street) was

		$100,000 00
May 1, 1824,	the amount of the City debt was	207,050 00
" 1825,	" " "	305,873 85
" 1826,	" " "	364,800 32
" 1827,	" " " including the debt for the erection of Faneuil Hall Market,	1,011,775 00
" 1828,	" " "	949,350 00
" 1829,	" " "	911,850 00
" 1830,	" " "	891,930 75
" 1831,	" " "	880,330 75
" 1832,	" " "	817,123 93
" 1833,	" " "	940,358 28
" 1834,	" " "	1,078,088 28
" 1835.	" " "	1,147,398 97
" 1836,	" " "	1,264,400 00
" 1837,	" " "	1,497,200 00
" 1838,	" " "	1,491,400 00
" 1839,	" " "	1,595,600 00
" 1840,	" " "	1,698,232 50
" 1841,	" " "	1,663,800 00
" 1842,	" " "	1,594,700 00
" 1843,	" " "	1,518,700 00
" 1844,	" " "	1,423,800 00
" 1845,	" " "	1,163,266 62
" 1846,	" " "	1,153,713 16
" 1847,	" " "	1,296,626 98
" 1848,	" " " Water debt included this year and after,	3,452,606 37
" 1849,	" " "	5,334,846 54
" 1850,	" " "	6,195,144 35
" 1851,	" " "	6,801,541 35
" 1852,	" " "	7,110,679 70
" 1853,	" " "	7,859,435 66
" 1854,	" " "	7,799,855 32
" 1855,	" " "	7,151,149 77
" 1856,	" " "	7,107,149 77
" 1857,	" " "	7,259,299 77
" 1858,	" " "	8,101,199 77
" 1859,	" " "	8,954,649 77
" 1860,	" " "	8,491,599 77
" 1861,	" " "	8,894,499 77
" 1862,	" " " Water and War debt included this year and after,	9,031,207 77
" 1863,	" " "	10,520,517 95
" 1864,	" " "	11,248,778 95
" 1865,	" " "	11,497,699 32
" 1866,	" " "	11,892,375 91

The funded debt of May 1, 1866, is classified as follows:

Water Debt	$6,771,975 15
City Debt, proper,	3,113,900 76
War Debt	2,006.500 00
	$11,892,375 91

The unfunded debt May 1, 1866, was $287,874.79. The means on hand to pay the debt May 1, 1866, was $3,039,590.32. The population of the City in 1822 was 43,298, and in 1866, 192,324; the total valuation of the property of the City, both real and personal, in 1822, was $21,078,980; in 1865, $371,892,775.

LAYING OUT AND WIDENING STREETS.

STATEMENT OF AMOUNTS EXPENDED FOR LAYING OUT AND WIDENING STREETS,

From June 1, 1822 (*first year of City Government*), *to April* 30, 1866.

CITY PROPER.

Adams	$350 00
Albany	36,775 00
Albion	3,777 20
Alden Lane (now Alden St.)	167 25
Allen and South Allen (now McLean)	616 25
Ann (now North)	70,459 74
Ann and Blackstone	5,000 00
Arch	8,635 00
Ash	778 74
Atkinson (now Congress)	39,475 66
Barrett	2,479 24
Bartlett	4 00
Battery	39,821 45
Beach	12,216 06
Beacon	8,451 05
Bedford	4,846 17
Belcher's Lane	427 00
Belknap (now Joy)	500 00
Beverly	26,164 37
Blackstone	96,318 08
Blackstone and North Centre	1,690 00
Blake's Court (now Union Park St.)	4,960 00
Blossom	4,315 57
Bowdoin	1,089 56
Bowdoin Square	13,746 80
Brighton	250 00
Broad	1,896 81
Boylston	9,921 87
Bromfield	80,040 14
Brattle	9,353 60
Butler's Row (now included in Chatham St.)	1,128 84
Cambridge	34,808 36
Am't carried forward,	$520,463 81
Am't brought forward,	$520,463 81
Camden	2,247 50
Canal	210 00
Canton	150 00
Carver	732 10
Castle	3,518 00
Causeway	945 92
Change Av. and Faneuil Hall Square	3,532 00
Chapman	27,283 84
Chapman Place	549 84
Chardon	26,721 26
Charles	53,459 24
Charter	1,840 46
Chatham	1,398 97
Chambers and Leverett	851 75
Chauncy	952 50
Chauncy Place (now Chauncy St.)	19,300 88
Chester Square	1,988 24
Chestnut	850 00
Church	35,012 80
Clark	7,482 41
Clinton	26,898 31
Commercial	129,208 87
Commerce	4,000 00
Congress	23,952 01
Cotting	1,900 00
Court	84,628 68
Court Square	21,048 08
Cove	620 22
Cooper	8,310 63
Cross	22,402 23
Davis	6,988 50
Deacon (now Sudbury)	7,190 78
Derne	5,889 46
Derne and Temple	391 03
Am't carried forw'd,	$1,052,920 32

Am't brought forw'd,	$1,052,920 32
Devonshire	394,162 57
Distil House Square (now Adams St.)	633 19
Doane	5,131 75
Dover	2,000 00
Dock Square	7,491 87
East	1,247 20
East Chester Park	15,735 00
Eliot	12,600 00
Elm	15,005 79
Emerald	800 00
Essex	12,201 04
Essex and Lincoln	3,328 34
Federal	95,601 30
Ferdinand	53,850 00
Fleet	58,352 29
Franklin	19,233 20
Friend	216,335 37
Fruit	7,315 36
Fulton	22,380 60
Garden	543 50
Garden Ct. (now Garden Court St.)	2,371 96
Green	13,513 49
Green and Leverett	1,473 57
Green and Pitts	3,615 77
Green and Staniford	5,502 25
Greenough Lane	325 00
Gridley	280 64
Gridley and High	813 56
Hamburg	975 00
Hanover	107,102 86
Hanover and Court	1,500 00
Harrison Avenue	49,084 64
Harrison Av. and Northampton	100 00
Hawes	250 00
Hawkins	6,008 89
Henchman	15,390 50
High	11,027 26
High and Congress	20,054 25
High and Pearl	1,995 30
Howard	1,050 00
Ivers (now Chardon)	33,586 00
Kneeland	2,886 79
Kingston	30,262 59
La Grange Place (now La Grange St.)	16,033 61
Lehigh	3 60
Lenox	4,040 10
Leverett	978 66
Leverett and Causeway	550 00
Lewis	5,000 00
Lincoln	19,296 68
Lindall	49,458 21
London	3,301 86
Am't carried forw'd,	$2,404,701 73

Am't brought forw'd,	$2,404,701 73
Lynde	257 00
Lynn (now Commercial)	540 21
Lynn and Charter	222 75
Mason	580 14
May (now Revere)	100 00
Marshall and Union	20,462 00
Malden	5,353 00
Merchants' Row	48,920 78
Merrimac	26,076 63
Messinger	993 75
Methodist Alley (now Hanover Avenue)	100 00
McLean	1,635 58
Milk	34,082 60
Minot	800 00
Mt. Vernon and Olive	3,048 37
Moon	402 43
Mill Pond and Salem	6,667 28
Myrtle	6,700 81
Napier	4,112 79
New, east of Custom House	15,000 00
North	330,533 53
North Square	150 00
Northampton	500 00
North Bennet	240 66
No. Cha's (now Charles)	37,439 12
North Grove	5,122 27
North Margin	5,686 63
North Market	15,631 60
Oliver	1,724 16
Orange Court (now West Orange St.)	4,535 50
Oxford	2,483 49
Parker	2,250 00
Pearl	19,356 27
Pearl and High	8,881 90
Pearl, Purchase & Gridley	15,864 00
Pearl and Atkinson	1,500 00
Pearl and Purchase	3,899 26
Perkins	6,760 73
Perry	11,700 62
Pinckney	1,566 08
Pitts	479 40
Pleasant	1,047 07
Poplar and Allen	400 00
Porter	1,902 50
Portland	15,600 09
Prince	32,888 00
Province St	5,340 00
Purchase	3,769 40
Richmond	68,540 35
Richmond and North	2,544 00
Robinson's Alley (now Unity St.)	477 64
Am't carried forw'd,	$3,189,572 12

Am't brought forw'd,	$3,189,572 12
Salem	23,374 15
School	15,879 34
Sea (now Federal)	667 32
Sea and Broad	77,880 91
Sea and Cove	561 40
Sea and East	20 00
Shawmut Avenue	3,434 69
Sister	4,095 68
Snowhill	5,338 75
Somerset	428 01
South	10,656 50
Spring	2,287 00
Springfield	9,528 00
Staniford	459 85
Sudbury and N. Charles	4,506 50
Sudbury	61,599 07
Suffolk	1,106 00
Summer	35,534 65
Temple	8,152 72
Temple Place	93,770 00
Thacher	1,285 00
Tremont	165,749 55
Am't carried forw'd,	$3,715,887 21

Am't brought forw'd,	$3,715,887 21
Tremont and Chapman	2,250 50
Tremont Road (now Tremont St.)	21,869 41
Union	178,105 82
Union Park	142 10
Union Park Street	23,898 30
Unity	163 75
Village	3,395 50
Vine	1,725 00
Waltham	40,271 43
Washington	291,025 22
Water	87,970 38
Webster Avenue	97 00
West	6,684 80
West Cedar	500 00
Winter	4,672 26
Worcester Square	350 00
Various Streets, *prior to* 1851, *none of which are over* $200	1,412 94
Plans, Surveys, &c.	37,861 45
Total	$4,418,283 07

SOUTH BOSTON.

A Street	$5,626 15
Athens	1,325 00
Bolton	250 00
Dorchester Avenue (now Federal St.)	6,800 00
Dorchester	5,448 97
F Street	943 75
First	29,272 46
Fourth	5,931 83
Gold	1,294 82
Granite	4,000 00
H and Athens	91 00
New Streets	3,406 59
O Street	5,038 56
Reservoir Street (now Thomas)	188 40
Silver	1,253 00
Sixth Street	4,263 18
Vale and Newman	600 00
Washington Village and Dorchester	246 56
Total	$75,980 27

EAST BOSTON, ETC.

Cross	$740 00
Eutaw	1,671 80
Saratoga	2,000 00
Point Shirley Road	250 00
Breed's Island	80 00
Total	$4,741 80

RECAPITULATION.

City Proper	$4,418,283 07
South Boston	75,980 27
East Boston, &c.	4,741 80
Total	$4,499,005 14

The above statement does not include the cost of filling in and grading the said streets, or the constructing of bridges, neither does it include the cost of laying out and grading streets on the city's public lands at the South End and elsewhere. It is principally in the older parts of the city, where improvements have been made, for which the above expenditures have been incurred.

TAXES.

The amount of Taxes assessed on the Real and Personal Estates and Polls of the city, for the year 1865, was as follows:

Population by Census, 1865, 192,324.

Valuation of Real Estate,	$201,628,900 00
Valuation of Personal Estate,	170,263,875 00
Total Valuation,	$371,892,775 00

Assessed at $15.80 per 1,000 gives	$5,875,905 84
Add 34,704 Polls, at $2 each, gives	69,408 00
Gross Tax,	$5,945,313 84

This rate of $15.80 per 1,000 is divided as follows:

For City and County purposes, $11.36 per thousand, being	$4,224,701 92
State Assessment at $4.44,	1,651,203 92
Total valuation, as assessed at $15.80,	$5,875,905 84

The amount of abatements from the above assessments to April 30, 1866, was as follows:

From Real Estate,	$21,610 63
From Personal Estate,	127,296 52
From Poll Taxes,	1,496 00
Total,	$150,403 15

This year's valuation shows a gain over that of 1864, as follows:

1865, Real Estate,	$201,628,900 00	
1864,	182,072,300 00	
Gain, 10.74 per cent.		$19,556,600 00
1865, Personal Estate,	$170,263,875 00	
1864,	150,377,600 00	
Gain, 13.22 per cent.		19,886,275 00
Total tax, both real and personal, 1865,		371,892,775 00
" " " " 1864,		332,449,900 00
Total Gain, 1865, on the total valuation of 1864, equal to 11.86 per cent,		$39,442,875 00
Number of Polls in 1865,		34,704
" " 1864,		32,832
Gain, 5.70 per cent.		1,872
The valuation of the Real and Personal Estate of the city, in 1860, the year previous to the commencement of the Southern Rebellion, was		$276,861,000 00
The same, in 1865, the year in which the Rebellion terminated, was		371,892,775 00
Gain, notwithstanding the Rebellion,		$95,031,775 00
The number of Polls in 1860, was		34,449
" " 1865, was		34,704
Gain, 0.74 per cent.		255

The year 1865 is the first year which has shown an increase of the number of polls since 1861, — the first year of the Southern Rebellion, — that year the polls numbered 35,161, in 1862, 34,159.

The total valuation of the taxable Real and Personal Estates, in 1855, which did not include property owned by the city, was	$241,932,200 00
The same, in 1865,	371,892,775 00
Gain in these ten years, which is equal to 53.71 per cent.	$129,960,575 00

The State valuation of 1865, according to the act passed by the Legislature that year, places the valuation of the real and personal property of the City of Boston, including the property belonging to the city as a corporation, which is not included in city valuation, at $378,303,357. This valuation is to stand until a new one is made in 1875. By the State valuation of 1860, the real and personal property of the city was valued at $312,000,000. The State valuation of 1865 fixes the city's portion of all State taxes to be assessed, between the years 1865 and 1875, at $338.83 on every $1,000 of said tax, including polls at half a mill each; this is 33.883 per cent against 31.525 per cent under the 1860 valuation, being an increase of State tax upon the City of Boston of 2.358 per cent. The State tax for 1866 is $3,000,000, of which the portion the city is to pay is $1,016,490.

VALUATION OF BOSTON.

BY THE BOARD OF ASSESSORS.

Total Amount of Assessors' Valuation and Taxes levied on the Real and Personal Property in the several Wards of the City of Boston, for the Years 1861, 1862, 1863, 1864, *and* 1865. *

Wards.	1861.	1862.	1863.	1864.	1865.
1	$10,126,900	$9,690,900	$9,557,600	$10,331,400	$11,047,500
2	6,176,400	5,786,000	6,332,900	6,857,800	7,757,300
3	9,469,700	10,098,400	9,778,000	10,691,000	11,251,000
4	72,272,700	70,922,600	79,740,200	90,395,000	98,706,175
5	7,929,100	7,504,300	7,524,600	7,192,800	7,806,400
6	50,374,800	50,030,100	57,660,000	59,134,000	68,383,500
7	40,302,800	40,252,700	44,231,400	54,996,100	61,137,300
8	16,181,000	15,709,700	16,351,700	16,276,300	17,616,200
9	13,955,500	16,558,900	17,753,900	20,004,500	27,352,800
10	10,326,900	10,501,500	10,821,000	10,386,000	11,486,100
11	27,013,800	28,025,300	31,930,500	34,697,400	37,311,600
12	11,630,500	11,136,600	10,825,400	11,486,600	12,036,900
	$275,760,100	$276.217,000	$302,507,200	$332,449,900	$371,892,775
Tax,	$2,454,264 89	$2,900,278 50	$3,478,832 80	$4,421,583 67	$5,875,905 84
Rate per $1,000	8 90	10, 50	11 50	13 30	15 80
Polls,	35,161	34,159	33,618	32,832	34,704

* The assessment of taxes for 1865 was under the old division of Wards. The assessment of 1866 will be made under the new division of the Wards, as passed by the City Council, November, 1865.

ASSESSORS' VALUATION OF THE REAL AND PERSONAL ESTATES, AND NUMBER OF POLLS IN EACH OF THE TWELVE WARDS OF THE CITY, ON WHICH TAXES WERE ASSESSED IN THE YEARS 1862, 1863, 1864, AND 1865.

Taxes are assessed as of the first day of May in each year.

Wards.	REAL ESTATE.				PERSONAL ESTATE.				POLLS.			
	1862.	1863.	1864.	1865.	1862.	1863.	1864.	1865.	1862.	1863.	1864.	1865.
1	$6,859,700	$6,575,900	$6,674,200	$7,095,700	$2,831,200	$2,981,700	$3,657,200	$3,951,800	3,059	2,539	2,570	2,525
2	4,838,600	5,403,000	5,766,700	6,033,400	947,400	929,900	1,091,100	1,723,900	3,527	3,967	3,741	4,097
3	7,254,600	6,863,500	7,076,600	7,125,500	2,843,800	2,914,500	3,614,400	4,125,500	2,302	2,382	2,487	2,499
4	37,261,100	39,241,400	42,702,000	48,965,300	33,661,500	40,498,800	47,693,000	49,740,875	2,765	2,776	2,895	2,952
5	5,321,600	5,083,200	5,228,700	5,269,100	2,182,700	2,441,400	1,965,100	2,537,300	2,240	2,331	2,443	2,429
6	26,413,300	28,712,000	31,676,500	36,362,300	23,616,800	28,948,000	27,457,500	32,021,200	2,318	2,364	2,318	2,487
7	15,347,000	15,256,900	16,089,000	17,520,100	24,905,700	28,974,500	38,907,100	43,617,200	2,241	2,145	1,979	1,890
8	11,163,600	11,232,000	11,524,000	12,210,400	4,546,100	5,119,700	4,752,300	5,405,800	2,147	2,243	2,227	2,496
9	12,172,900	12,703,900	14,570,500	19,488,600	4,386,000	5,050,000	5,434,000	7,864,200	1,929	1,873	1,774	1,876
10	7,475,800	7,602,700	7,582,300	8,055,900	3,025,700	3,218,300	2,803,700	3,430,200	2,220	2,041	2,049	2,534
11	20,816,000	22,129,800	23,937,300	24,302,400	7,209,300	9,800,700	10,760,100	13,009,200	4,356	4,433	4,606	5,013
12	8,713,800	8,820,200	9,244,500	9,200,200	2,422,800	2,005,200	2,242,100	2,836,700	5,055	4,524	3,743	3,906
	$163,638,000	$169,624,500	$182,072,300	$201,628,900	$112,579,000	$132,882,700	$150,377,600	$170,263,875	34,159	33,618	32,832	34,704

STATEMENT *showing the* ASSESSORS' VALUATION *of the Real and Personal Property of the* CITY OF BOSTON, *on the first day of May, for thirty-one years,* — 1835 *to* 1865, *inclusive.*

Also, the amount and rate per cent of increase in each period of ten years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the Ten Years.	Rate per cent of Increase in ten years.
1835 and 1845. . . .	$79,302,600	$135,948,700	$56,646,600	71.4
1836 and 1846. . . .	88,265,000	148,839,600	60,574,600	68.6
1837 and 1847. . . .	89,583,800	162,360,400	72,776,600	81.2
1838 and 1848. . . .	90,231,600	167,728,000	77,496,400	85.9
1839 and 1849. . . .	91,826,400	174,180,200	82,353,800	89.7
1840 and 1850. . . .	*94,581,600	*180,000,500	85,418,900	90.3
1841 and 1851. . . .	98,006,600	187,947,000	89,940,400	91.8
1842 and 1852. . . .	106,722,800	187,660,000	80,937,200	75.8
1843 and 1853. . . .	110,046,000	206,514,200	96,468,200	87.6
1844 and 1854. . . .	118,450,300	227,013,200	108,562,900	91.7
1845 and 1855. . . .	135,948,700	241,932,200	105,983,500	77.9
1846 and 1856. . . .	148,839,600	249,162,500	100,322,900	59.7
1847 and 1857. . . .	162,360,400	258,111,900	95,751,500	58.9
1848 and 1858. . . .	167,728,000	254,714,100	86,896,100	51.9
1849 and 1859. . . .	174,180,200	263,429,000	89,248,800	51.2
1850 and 1860. . . .	180,000,500	276,861,000	96,860,500	53.8
1851 and 1861. . . .	187,947,000	275,760,100	87,813,100	46.7
1852 and 1862. . . .	187,680,000	276,217,000	88,537,000	47.2
1853 and 1863. . . .	206,514,200	302,507,200	95,993,000	46.4
1854 and 1864. . . .	227,013,200	332,449,900	105,436,700	46.44
1855 and 1865. . . .	241,932,200	371,892,775	129,960,575	53.71

* The State valuation of Boston, in 1840, was $109,304,218; in 1850, it was $213,310,067; in 1860, $312,000,000; and in 1865, $378,303,357; being an increase over the City valuation of more than 15½ per cent on the first term, 18¼ on the second, 12⅝ on the third term, and on the fourth term, 13.74.

The Valuation on the preceding pages excludes all the property owned by the city, which is never estimated by the City Assessors. In the State Valuation, this property is all estimated and taxed.

Real and Personal Property and Income are all taxed at the same rate.

The rate for 1865 was $15.80 on every thousand dollars.

The following items are not estimated in the foregoing Valuation, viz.:

All houses of religious worship, and the pews and furniture of the same. All tombs, and rights of burial.

The personal property of all literary, benevolent, charitable, and scientific institutions incorporated by the State; and all the real estate belonging to such institutions, *which is actually occupied by them,* or their officers, for the purposes for which they were incorporated.

United States Securities and all shares in Massachusetts corporations owned by individuals.

All property belonging to the United States Government.

All property belonging to the Commonwealth, except real estate of which they may be in possession under a mortgage for conditions broken.

The income of all officers holding a Commission from the United States Government.

Household furniture of every person, not exceeding $1,000 in value; and his wearing apparel, and the tools necessary for carrying on his business under $300.

The income of all persons to the amount of $1,000; all income above that amount being taxable.

REAL ESTATE STATISTICS OF BOSTON,

May 1, 1865.

The following table prepared by the Board of Assessors, shows the number and value of the dwelling-houses and stores; also the number of feet and value of the vacant land in the city, May 1, 1865, excluding the Common and Squares, and including flats inside of the line of riparian ownership:

Ward	No. Dwellings.	Value of Do.	Stores.	Value of Do.	Feet of Vacant Land.	Value of Do.
1	1,357	$5,487,800	201	$1,460,600	87,464	$147,300
2	2,315	5,163,300	2	700	7,066,839	869,400
3	876	5,761,650	122	1,228,500	70,995	135,350
4	513	3,474,700	1,269	45,400,800	23,108	89,800
5	1,181	5,136,400	12	30,600	921,496	102,100
6	1,479	36,021,800	4	9,500	139,857	331,000
7	688	12,254,600	644	5,214,500	7,830	51,000
8	923	11,522,400	83	616,500	31,218	71,500
9	1,350	17,128,300			1,519,097	2,360,300
10	1,270	7,694,356	47	248,494	96,754	113,050
11	3,444	22,317,389	4	16,000	2,216,673	1,969,011
12	3,458	7,614,948	12	34,800	11,210,432	1,550,452
	18,854	$139,577,643	2,400	$54,260,994	23,391,763	$7,790,263

Two hundred and twelve of the above-mentioned dwelling-houses have stores connected with the same.

Value of Dwellings,	$139,577,643
Value of Stores,	54,260,994
Value of Vacant Land,	7,790,263
Total,	$201,628,900

APPROXIMATE VALUATION OF DWELLING HOUSES IN BOSTON IN 1865.

The following table will show an approximate valuation of Dwelling Houses in Boston, May 1, 1865:

No. of Houses.	Valuation.	No. of Houses.	Valuation.	No. of Houses.	Valuation.
3,033	$1,000	28	$28,000	4	$55,000
4,447	2,000	19	29,000	1	56,000
3,290	3,000	38	30,000	4	57,000
1,925	4,000	11	31,000	1	58,000
1,436	5,000	25	32,000	3	59,000
1,026	6,000	20	33,000	7	60,000
743	7,000	13	34,000	1	62,000
604	8,000	25	35,000	4	63,000
403	9,000	19	36,000	3	64,000
325	10,000	5	37,000	10	65,000
263	11,000	9	38,000	2	66,000
169	12,000	9	39,000	1	68,000
117	13,000	15	40,000	1	70,000
125	14,000	5	41,000	2	71,000
96	15,000	5	42,000	1	72,000
80	16,000	6	43,000	1	75,000
51	17,000	7	44,000	2	78,000
54	18,000	15	45,000	1	79,000
39	19,000	7	46,000	3	80,000
64	20,000	7	47,000	1	82,000
27	21,000	5	48,000	1	85,000
30	22,000	4	49,000	1	91,000
20	23,000	12	50,000	1	92,000
19	24,000	1	51,000	2	100,000
47	25,000	2	52,000	1	111,000
27	26,000	3	53,000	1	116,000
15	27,000	4	54,000		
Total Number of Houses, . . .				18,854	

CENSUS.

STATISTICS OF THE CITY OF BOSTON.

1855–1865.

During the past year the City Government caused a census of the City to be taken for the purpose of making a new division of the Wards, and the following table shows the number of inhabitants, houses and families, by Wards, taken by said census, as compared with those of 1855:

INHABITANTS, HOUSES, ETC.

	1855.			1865.		
Ward.	Inhabitants.	Houses.	Families.	Inhabitants.	Houses.	Families.
1	19,264	1,765	3,744	17,997	1,686	3,973
2	15,963	1,638	2,913	20,572	2,532	4,082
3	13,175	1,121	2,393	12,938	1,054	2,484
4	7,912	599	952	6,554	592	813
5	10,428	1,256	1,941	11,733	1,318	2,355
6	11,597	1,463	2,160	12,188	1,561	2,350
7	18,430	1,009	3,441	14,280	865	3,102
8	12,690	1,096	2,290	12,315	1,089	2,299
9	9,541	1,137	1,887	12,006	1,397	2,413
10	12,553	1,188	2,374	15,238	1,276	2,914
11	13,264	1,630	2,608	27,140	3,534	5,075
12	16,612	1,978	3,107	29,363	3,745	6,161
Total,	161,429	15,880	29,810	192,324	20,649	38,021

The following tables show the total population of the City by Wards, as taken by the census of 1855 and that of 1865, classified according to sex, &c.:

CENSUS OF 1855.*

Wards.	Total Population.	Males.	Females.	Native.	Foreign.	Colored.
1	19,264	9,764	9,500	6,799	12,465	210
2	15,963	8,112	7,851	7,285	8,678	50
3	13,175	6,685	6,490	5,922	7,253	65
4	7,912	3,877	4,035	4,349	3,563	59
5	10,428	4,818	5,610	7,306	3,122	194
6	11,597	4,884	6,713	8,980	2,617	1,386
7	18,430	8,968	9,462	4,043	14,387	22
8	12,690	5,988	6,702	4,990	7,700	46
9	9,541	4,264	5,277	5,687	3,854	16
10	12,553	5,819	6,734	6,357	6,196	33
11	13,264	6,126	7,138	7,117	6,147	69
12	16,612	8,262	8,350	7,087	9,525	66
	161,429	77,567	83,862	75,922	85,507	2,216

CENSUS OF 1865.

Wards.	Total Population.	Males.	Females.	Native.	Foreign.	Colored.
1	17,997	8,748	9,249	9,868	8,129	150
2	20,572	10,123	10,449	14,097	6,475	21
3	12,938	6,375	6,563	7,256	5,682	82
4	6,554	3,077	3,477	4,395	2,159	87
5	11,733	5,422	6,311	8,964	2,769	530
6	12,188	4,924	7,264	9,149	3,039	1,442
7	14,280	6,866	7,414	7,168	7,112	11
8	12,315	5,799	6,516	7,362	4,953	21
9	12,006	5,195	6,811	8,330	3,676	63
10	15,238	6,893	8,345	10,020	5,218	48
11	27,140	11,595	15,545	20,585	6,555	150
12	29,363	14,071	15,292	19,110	10,253	22
	192,324	89,088	103,236	126,304	66,020	2,627

* In this table is not enumerated the population of Washington Village, which was annexed to Boston May 21, 1855. An enumeration of the inhabitants of this village, made in June, 1855, gave the number as 1,319; this added to the census taken in May, gives the population of Boston in 1855, 162,748.

The following table shows the legal and naturalized voters in 1865 compared with those in 1855:

POLLS AND VOTERS.

1855.				1865.		
Ward.	Ratable Polls.	Legal Voters.	Naturalized Voters.	Ratable Polls.	Legal Voters.	Naturalized Voters.
1	Not	2,152	715	4,908	2,396	989
2	given	1,918	460	5,076	3,530	1,018
3	in	2,244	426	3,754	2,199	766
4	Census	1,688	158	2,294	1,779	144
5	of	1,990	148	3,492	2,696	347
6	1855.	2,288	185	3,150	2,557	176
7		1,687	597	3,660	1,575	747
8		1,586	272	3,533	2,341	708
9		1,590	238	3,094	2,305	497
10		1,968	355	4,123	2,666	528
11		1,964	336	6,855	5,584	772
12		2,267	749	7,172	4,262	1,260
Total,		23,342	4,639	51,111	33,890	7,952

HOUSES AND FAMILIES.

Class of Houses.	1855. Total Houses.	1855. Total Families.	1865. Total Houses.	1865. Total Families.
Inhabited by 1 Family,	9,474	9,474	12,238	12,238
" " 2 Families,	3,507	7,014	4,765	9,530
" " 3 "	1,184	3,552	1,554	4,662
" " 4 "	633	2,532	794	3,176
" " 5 "	352	1,760	501	2,505
" " 6 "	284	1,704	360	2,160
" " 7 "	189	1,323	198	1,386
" " 8 "	123	984	95	760
" " 9 "	56	504	58	522
" " 10 "	30	300	29	290
" " 11 "	23	253	13	143
" " 12 "	4	48	13	156
" " 13 "	6	78	8	104
" " 14 "	5	70	6	84
" " 15 "	1	15	7	105
" " 16 "	2	32	1	16
" " 17 "	0		2	34
" " 18 "	1	18	2	36
" " 19 "	0		1	19
" " 20 "	3	60	1	20
" " 22 "	0		1	22
" " 24 "	1	24	1	24
" " 29 "	0		1	29
" " 32 "	1	32	0	
" " 33 "	1	33	0	
	15,880	29,810	20,649	38,021

The following table will show the total population of the City, by the new wards, established by the City Council, November, 1865, classified according to sex, &c.:

NEW DIVISION OF WARDS, 1865.

Wards.	Total Population.	Males.	Females.	Natives.	Foreign.	Colored.
1	20,572	10,123	10,449	14,097	6,475	21
2	23,256	11,358	11,898	12,593	10,657	198
3	14,835	6,905	7,930	10,506	4,323	539
4	11,136	5,360	5,776	7,380	3,752	110
5	21,517	10,265	11,252	11,517	9,994	30
6	12,783	5,099	7,684	9,511	3,266	1,459
7	24,351	11,723	12,628	13,625	10,720	5
8	13,771	6,198	7,573	9,789	3,977	31
9	11,764	5,096	6,668	8,410	3,349	77
10	12,843	5,645	7,198	9,508	3,330	98
11	12,015	4,952	7,063	9,560	2,510	38
12	13,481	6,364	7,117	9,808	3,667	21
	192,324	89,088	103,236	126,304	66,020	2,627

RATABLE POLLS AND VOTERS UNDER THE NEW DIVISION OF WARDS, 1865.

Wards.	Ratable Polls.	Legal Voters.	Naturalized Voters.
1	5,076	3,530	1,018
2	6,387	3,085	1,273
3	4,313	3,050	567
4	3,748	3,076	447
5	6,084	3,119	1,201
6	3,269	2,660	174
7	5,997	2,857	1,147
8	3,675	2,877	477
9	2,985	2,260	458
10	3,310	2,546	416
11	2,989	2,563	239
12	3,278	2,367	535
	51,111	33,990*	7,952

* The difference of a hundred voters between these figures and the official return is to be accounted for by taking the count from the map.

POPULATION OF BOSTON AT DIFFERENT PERIODS.

The population of Boston at different periods shows the following results, viz.:

Years.	Population.	Increase.	Per Cent.
1820	43,298		
1830	61,392	18,094	41.78
1840	85,000	23,608	38.45
1845	114,366	29,366	34.54
1850	138,788	24,422	21.35
1855	161,429	22,641	16.31
1860	177,902	16,473	10.20
1865	192,324	14,422	8.10

AN ACCOUNT OF THE

REAL AND PERSONAL PROPERTY

OF THE

CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1866.

Valuation of the Lands and Buildings, on the first day of May, 1864.

The Board of Assessors, by order of the City Council, made the following *valuation* of all the Lands and Buildings belonging to the city, on the first day of May, 1864:

Public Squares, including the Common and Public Garden,	$6,907,000 00
Public Buildings,	3,365,500 00
Vacant Lands, Wharves, &c.	1,196,500 00
Grammar School-houses,	1,050,000 00
Primary School-houses,	623,600 00
Engine and Station Houses,	422,700 00
Other Buildings,	278,100 00
Deer Island and Buildings,	75,000 00
	$13,918,400 00

The valuation of the property belonging to the city, as returned by the Assessors in 1859, was $12,227,700, against, in 1864, $13,-918,400; showing an increase of City Property since 1859, by the Assessors' returns, of $1,690,700.

BONDS AND MORTGAGES.

Received on the following accounts:

Neck Lands,	$206,677 35
City Wharf,	4,558 80
Jail Lands,	2,255 40
South Boston Lands,	26,520 00
South Bay Lands,	20,830 00
Albany Street,	26,697 00
La Grange Street (Station House Ward 8),	3,686 76
	$291,225 31
Bonds, &c. on hand 30th April, 1865,	$162,990 01
Instalments collected this year,	63,978 66
	$99,011 35
Bonds, received this year (1865–66),	192,213 96
Total as above,	$291,225 31

LANDS.

The Common and Malls, containing forty-eight and one-quarter acres, exclusive of the Cemetery, which contains one and one-quarter acres. The length of the fence around the Common is one mile and one-eighth.

Public Garden, on the west side of Charles Street, containing about twenty-four and one-quarter acres.

Fort Hill, about 40,000 feet in the enclosure.

Franklin Square, on the east side of Washington Street, containing 105,205 feet.

Blackstone Square, on the west side of Washington Street, containing 105,000 feet.

Chester Square, between Shawmut Avenue and Tremont Street, containing 57,860 feet.

Union Park, between Shawmut Avenue and Tremont Street, containing 16,000 feet.

Worcester Square, between Washington Street and Harrison Avenue, containing 16,000 feet.

Maverick Square, East Boston, containing 22,500 feet, of which 4,398 feet are enclosed.

Central Square, East Boston, containing 49,470 feet, 32,310 of which are enclosed.

Belmont Square, East Boston, containing 30,000 feet enclosed.

Lowell Square, on Cambridge Street, containing 5,772 feet.

A Lot bordering on the Providence Railroad, mostly in Roxbury, containing about 30,000 square feet.

A Lot on the southwest side of Camden Street, between the Providence Railroad, and land belonging to the Metropolitan Railroad Company, 94,848 square feet.

Town Slip, Broad Street, between Foster's & Rowe's wharves, rented for $50 per annum.

NECK LANDS,

Exclusive of Streets and Public Squares, *viz.:*

Southeast of Harrison Avenue, South of Dover Street.

Building Lots, estimated at	941,157	feet.
Wharf Lots,	252,875	"
Dock Lots,	36,923	"
Reserved Lots,	45,120	"
	1,276,075	"

Between Harrison Avenue and Washington Street.

Building Lots, estimated at	51,431	feet.
Reserved Lots, estimated at	23,076	"
	74,507	"

Between Shawmut Avenue and Tremont Street.

Building Lots, estimated at	10,746	feet.
Reserved Lots, estimated at	16,317	"
	27,063	"

Northwest of Tremont Street.

Building Lots, estimated at	122,472	feet.

RECAPITULATION OF NECK LANDS.

Salable Lots, estimated at	1,125,806	feet.
Reserved Lots, estimated at	84,513	"
Wharf Lots, estimated at	252,875	"
Dock Lots, estimated at	36,923	"
Total,	1,500,117	"

South Bay. — In addition to the amount of land set apart and occupied by the Paving and Internal Health Departments on Albany Street, south of Brookline Street, the following has been set aside, viz.:

For the Sewer Department,	50,177	feet.
Water Department,	72,617	"
City Hospital,	69,318	"
Other city purposes,	58,140	"
	250,252	"

LANDS IN SOUTH BOSTON.

Telegraph Hill, on which the Reservoir stands. Independent of the Reservoir, there is a lot, containing about 190,000 feet, reserved for a public walk, and which is enclosed with an iron fence.

Independence Square. — By a vote of the Board of Aldermen, passed November 30, 1857, the Board of Land Commissioners were authorized to lay out a Public Square at South Boston, situated between Broadway and Second, and M and N streets, in accordance with a plan approved by them November 25, 1857. This Square contains about six and one-half acres. It has been properly graded, the walks arranged, the gutters paved, and trees have been set out. The land around it has been prepared for market, and some few lots sold.

Between Old Road and Fourth, also between Fourth and First streets, and K and O streets, the city owns about 916,883 feet of upland, salable, independent of the territory occupied by the City institutions and the above Square.

A Strip of Land situated between the Old Road, Fourth and M streets, and east of the Primary School-house, has been set aside and dedicated as a Public Square. An iron fence has been erected around it. The lot contains 9,510 square feet.

A Lot corner of Fifth and D streets, purchased in 1861 for a Primary school-house, but not used, as the location of the house was changed. Contents, 12,255½ feet; cost, $5,269.86.

The Goodnow Land, on Third Street, about 6,683 feet, willed to the City Hospital. *See Hospital Funds.*

OTHER SALABLE LANDS, viz.:

Back Bay. — 16,800 feet on the corner of Newbury and Berkley streets, and 8,400 feet on the corner of Marlboro' and Berkley streets; acquired under an agreement between the Commonwealth, the Boston Water Power Company, and the city, relating to filling up the Back Bay.

East Boston. — On Seaver Street, opposite Belmont Square, — two lots which were taken possession of for non-compliance with conditions of sale. Contents about 5,000 feet. In charge of the Committee on Public Lands.

North Street. — A small wedge of land, corner of North Square and North Street; remnant of estate taken in 1859 to widen this street, containing about 480 feet. In charge of Committee on Widening Streets.

Water Street. — A gore lot running 62 feet on this street, containing 393 feet, leased until first of May, 1868, at $1,000 per annum. In charge of the Committee on Widening Streets.

Fruit Street. — Lot opposite the City Stable, containing 1,108 feet. In charge of the Committee on Widening Streets.

Cross Street, East Boston. — Lot on Cross Street, East Boston, of about 900 square feet, of which 337½ feet will be required for

widening. In charge of the Committee on Widening Streets. Now used by the Paving Department for storing paving stones, etc.

North Grove Street. — A lot of land containing about 17,500 square feet, in charge of the Committee on Public Lands — it was formerly a part of the jail-yard, and was received in exchange for a lot on Fruit Street, containing about 15,300 square feet, which has been added to the jail-yard. Now occupied by Sewer and Internal Health Departments.

Wharf Lots. — At East Boston — A lot on Condor Street, 70 feet on said street, running to Commissioners' Line, about 800 feet. Adjoining this is another lot belonging to the Boston Water Works, about 50 feet front on said street, and running down to the Commissioners' Line. The two make a front of 120 feet on Condor Street. It is under charge of the Paving Department.

Jail Wharf — On Cambridge Street and North Charles Street, containing 8,320 square feet of wharf, which is under a lease at $1,000 per annum. This is part of the Jail Land purchase.

New Stone Wharf — Adjoining the above, occupied by the Paving Department, containing 28,000 square feet, bounded on North Charles and Fruit streets, and running to the Commissioners' Line.

FERRY PROPERTY.

People's Ferry, — to East Boston. Cost to the city, $125,000. On the 4th of March, 1859, the People's Ferry Company conveyed to the city by deed recorded, L. 752, f. 363, all the property, real and personal, which the Company possessed, with the exception of their boats and franchise. This property consists of 17,360 square feet of avenue; 10,511 square feet of solid wharf inside the ferry gates, and about 31,531 square feet of water lot between the sea wall and the Commissioners' Line, making a total on the *Boston side* of 59,402 square feet of land. See *Document No.* 63 of 1863.

On the *East Boston side* of the Ferry, 80,600 square feet of avenue, solid wharf and water lot, originally taken by said People's Ferry Company from the Maverick Wharf Company, under and by virtue of their charter, and conveyed to the city by a deed from said Maverick Wharf Company, 24th February, 1859, L. 753, f. 40.

The drop, tank, and all the buildings and other improvements situated on or attached to the said property.

The People's Ferry Company obligated themselves to maintain and operate the said Ferry for the term of ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen should prescribe.*

East Boston Ferry. — Cost to the city, $125,000.

On the 1st November, 1859, the East Boston Ferry Company conveyed to the city by deed recorded, L. 767, f. 150, the following described property, *viz.:*

First. The Eastern Railroad Wharf, so called, and the avenue leading thereto from Commercial Street, containing

11,582	square feet of solid wharf.
†43,592	square feet of pier wharf and dock, to the Commissioners' Line.
27,950	square feet of avenue.
83,124	square feet.

Second. All their rights in the wharf and landing on the East Boston side lying north of the south line of Lewis Street, containing about 4,700 feet solid wharf below the gates of the Ferry; 33,196 feet pier wharf and dock to Commissioners' Line. Total, 37,896 feet. The title to this property consists of the right to use the same for ferry purposes forever, but does not include the right to put it to any other use.

Third. The drops, tanks and buildings attached to the above-described property on both sides of said Ferry.

Fourth. The East Boston Ferry Company obligated themselves

* They stopped running the Ferry Dec. 1, 1863.
† This wharf was destroyed by fire on the 24th February, 1861, but has been rebuilt.

to maintain and operate said Ferry for the term of *ten years, at such rates of toll and upon such terms and conditions as the Board of Aldermen shall prescribe;* to permit all officers of the city, when on official business, to cross the ferry without payment of toll, and to keep in good repair, and at their own expense, all property connected with said ferry.

The city leased to the Ferry Company at a *nominal rent*, the right to use the drops, slips, and offices, on both sides connected with said Ferry; and also a right of way over the Eastern Avenue and so much of Sargent's Wharf as the said Company has heretofore used, or may hereafter use, for *ferry purposes*, and none other, during the time the same shall be used exclusively for such purposes. The Eastern Railroad Wharf is leased at $2,000 per annum, and a dock is reserved for the Steamer H. Morrison at said wharf.

ISLANDS.

Deer Island. — Containing about 134 acres of upland, and about 50 acres of flats, on which is the large brick building known as the House of Industry, — also, the House formerly occupied by the Resident Physician, — two large Barns, Small-pox Hospital, and other buildings; Steamboat Wharf and another landing-place; Farming Utensils, Live Stock, Merchandise, Provisions, Tools, &c., required for carrying on the Houses of Industry and Reformation, and the Quarantine establishment.

Great Brewster Island, in the town of Hull, containing about 16 acres.

Gallop's Island, in Boston Harbor, with the buildings thereon, containing about 16 acres, under lease to U. S. Government at $809.04 per annum.

STEAMBOAT HENRY MORRISON.

This Boat is 147 tons burden. She was built in New York in the year 1854, and was purchased in May, 1855. She is under the charge of the Directors for Public Institutions, and is employed in conveying passengers, provisions, &c. to and from the city to the Deer Island Institutions, and State Paupers to the State Almshouse at Rainsford Island.

NEW LUNATIC HOSPITAL.

Site for a New Lunatic Hospital in the town of Winthrop, containing about 181½ acres, costing $28,108.33.

WATER WORKS.

Lake Cochituate — Situated within the limits of the towns of Framingham, Wayland, and Natick, in Middlesex County. The extreme length of the Lake in a direct line is 3½ miles, and the breadth of the widest part about 1,800 feet, with a water surface of 650 acres.

Also the whole line of the Water Works, extending from the Lake, and continuing through a brick aqueduct, iron pipes, and stone tunnel of 11½ miles, to a Reservoir in Brookline, of about 23 acres of water surface, and from thence through about 110 miles of iron pipe to and through the city, to other Reservoirs in City proper, South Boston and East Boston.

Land purchased in Brighton and Newton for a new Reservoir of the capacity of 730,000,000 gallons, to be called the "Chestnut Hill Reservoir." Contents of land 126 acres.

The whole net cost of these works to the city up to the 30th of April, 1866, is $6,771,975.15, — per statement on page 158.

Pipe Yard and Wharf, Albany Street, containing 72,617 feet, upon which there are wooden buildings for storage of pipes, &c.

Pipe Yard and Machine Shop, on Federal (*late Broad*) Street, with Tools and Machinery, and other property therein for the use of the Department. This lot contains 9,192 feet, on which is a Brick Building used as a Machine Shop. The original cost of the establishment, including Tools and Machinery, Stable, &c. was about $30,000.

The Report of the Cochituate Water Board to the City Council, dated May, 1866, contains an account of the Water Pipes and other stock on hand, as they existed at that date. Also a full statement of the condition of the works.

BUILDINGS, Viz.:

City Hall, lot on School Street and Court Square, containing in all 26,427 square feet. The old building covered 6,010

feet; the new building covers 13,927 square feet. Total cost of new building $505,191.42, including furniture in the same.

Court House, on Court Street, and furniture in the same. The area within the Court House fence measures 15,185 square feet.

Registry of Deeds and Probate Offices, in Court Square, covering about 2,380 feet of land. Furniture in the same.

City Building, corner of Court Square and Williams Court, covering about 2,035 feet of land. This Building is occupied by the Second Police Station.

Public Library Building and Lot, on Boylston Street, with its Books and Pamphlets; Furniture, &c. The Lot is 107 feet on Boylston Street, extending to Van Renssalaer Place, which opens at No. 215 Tremont Street. Whole contents of Lot, 23,384 feet.

City Hospital Buildings. These Buildings are located on the Square, bounded by Harrison Avenue, Concord, Springfield, and Albany streets, containing 292,633 feet or about 6 $\frac{7}{10}$ acres. The Wharf Lot, on Albany Street, in the rear of the Hospital Grounds, is used by the Trustees. Total cost of Buildings, Grading of Grounds, and Furniture, $408,844.34. This is exclusive of the Land.

Small-Pox Hospital, a wooden building on Albany Street, in the rear of the Hospital Buildings, is under the direction and supervision of the Trustees of City Hospital, and is occupied by the Keeper and his family, who have charge of all the sick that may be conveyed there.

Old Hancock School-house and Lot on Hanover Street, containing about 4,890 feet, affording accommodations for Police Station No. 1; and three Primary Schools.

Old Endicott School-house, Cooper Street, 4,742 feet: now occupied as an Armory for the Light Artillery Company; and by two Primary and two Grammar Schools.

Stone Jail, on Charles Street and Fruit Street, containing within its enclosure 134,250 square ft., with Lock-ups attached to the same.

Receiving-House — on North Grove Street, intended for the reception of dead bodies, subjects for Coroner's inquests, &c.

Lying-in Hospital. The Land and Buildings thereon, situated on Worcester and Springfield streets, purchased of the Boston Lying-in Hospital Corporation in 1858, for $45,000; resold to the New England Female Medical Society in 1859, for $50,000, and which reverted to the city in October, 1861. The Lot contains 40,000 feet, and is now occupied by Invalid Soldiers, and is known as the Discharged Soldiers' Home.

Faneuil Hall Market House, and Quincy Hall, over the same. Rents, 1865–6, $52,293.90. The building covers 27,012 feet of land.

Market under Faneuil Hall, containing about 8,250 feet. Rents, 1865–6, $16,188.00.

Old State House and Lot, containing about 4,448 feet. Rents, 1865–6, $10,950.00.

Bridge Estate, so called, containing about 1,228 feet. This is a wooden building, at the junction of Tremont Row and Court Street, being one of the estates purchased in 1847–8, for the purpose of widening those streets.

Greenhouse in the Public Garden, with its appendages.

SOUTH BOSTON INSTITUTIONS, Viz.:

The House of Correction and the Lunatic Hospital.

These Institutions occupy an area of 631,700 feet of upland, to which is appended about 1,310,700 feet of flats, which, with the workshop, outhouses, and other appendages, the furniture, farming, and mechanics' tools and utensils, fire engines, provisions, stock on hand for manufacturing and other purposes, horses and other live stock belonging to the city.

There is in the House of Correction workshop a good steam engine and boiler of twenty-horse power, with shafting, &c., for carrying the machinery of the contractors, and the necessary apparatus for heating the workshops and Chapel with steam.

HIGH AND GRAMMAR SCHOOL-HOUSES.

Latin and English High, on Bedford Street, built in 1844. Lot 12,980 feet. An additional story added in 1863. The Latin School was established in 1635, and the High School in 1821.

Normal, for Girls, on Mason Street, built in 1848, with large additions and alterations in 1861–2. Lot 12,771 feet.

Normal Training, on the corner of Allston and Somerset streets. Lot 5,488 feet, exclusive of Stable Lot. 812 feet in Stable Lot. The Stable is rented for $250 per annum.

Adams, at East Boston, on Sumner and Lamson streets, built in 1856, with an Engine House; the latter not occupied. Lot 14,100 feet.

Boylston, Fort Hill, built in 1818; rebuilt in 1852–3. Lot 8,204 feet.

Bowdoin, Myrtle Street, built in 1848. Lot 4,892 feet.

Brimmer, Common Street, built in 1843. Lot 11,097 feet.

Bigelow, Fourth Street, South Boston, built in 1849–50. Lot 12,660 feet.

Bowditch, South Street, built in 1861–2. Lot 12,006 feet.

Chapman, Eutaw Street, East Boston, built in 1849–50. Lot 13,040 feet.

Dwight, Springfield Street, built in 1857. Lot 19,125 feet.

Eliot, North Bennet Street, built in 1838; rebuilt, and lot enlarged, 1859–60. Lot 11,077 feet.

Everett, Camden and Northampton streets, on a City lot running from street to street. Lot 32,409 feet.

New Franklin, Ringgold Street, corner Hanson, built in 1859. Lot 16,439 feet.

Old Franklin, Washington Street, rebuilt in 1845. Lot 15,073 feet. Now used for military purposes, and also occupied by a branch of the Quincy School. The Ward Room for Ward 10 is in this building.

Phillips, new, corner of Anderson and Phillips streets, built in 1861–62. Lot 11,190 feet.

Prescott, on Prescott, Saratoga, and Bennington streets, East Boston, built in 1865. Lot 39,952 feet.

Hancock, on Richmond and Prince streets, built in 1847. Lot 27,468 feet, including land recently purchased for Primary School-house lot.

Lyman, Meridian Street, East Boston, built in 1846. Lot 13,616 feet.

Lincoln, Broadway, near K Street, South Boston, built in 1859. Lot 17,560 feet.

Lawrence, corner of B and 3d streets, South Boston, built in 1856. Lot 14,343 feet.

Mayhew, Hawkins Street, built in 1847. Lot 9,625 feet.

Quincy, Tyler Street, built in 1847, destroyed by fire in March, 1859; rebuilt in 1859–60. Lot 11,766 feet.

Wells, Blossom Street, built in 1833. Lot 6,890 feet.

Winthrop,* on the Johnson Lot, Tremont Street, built in 1854–55. Lot 15,078 feet.

Lot on Ferdinand Street, purchased in 1865 for a Grammar School-house, containing 25,691 feet, cost $32,171.

Total number of feet of land occupied by High, Latin, Normal, and Grammar School-houses, 394,540 feet. The cost of these houses and land has been about $1,918,571.23.

PRIMARY SCHOOL-HOUSES.

Bennet Avenue, leading from North Bennet Street, built in 1842. Lot 1,583 feet; 2 rooms.

Blossom Street, built in 1845. Lot 5,055 feet; 3 rooms.

Belcher's Lane, built in 1840. Lot 1,639 feet; 2 rooms.

Charter Street, 2 houses; the front has 4 rooms and the rear 3 rooms. Lot 5,233 feet.

Cooper Street, built in 1840. Lot 4,743 feet; 4 rooms.

Concord Street, built in 1845, remodeled and enlarged in 1861. Lot contains 10,773 feet; 12 rooms.

City Point School, on Fourth Street between L and M, built in 1850, enlarged in 1865. Lot 6,000 feet; 6 rooms.

East Street, old house built in 1835; 12 rooms. New house built in 1866; 9 rooms. The lot contains 22,049 feet.

East Street Place, built in 1849. Lot 2,743; 4 rooms.

East Street (*Engine House*), old No. 20's house; 1 room — the lower story being used for storage.

East Orange Street, built in 1850. Lot 2,500 feet; 3 rooms.

* The Johnson School-house was built in 1835, taken down, and rebuilt, and name changed in 1854–55.

Genesee Street, built in 1848. Lot about 5,418 feet; 3 rooms.

Groton Street, built in 1852. Lot about 4,567 feet; 6 rooms.

High Street Place, built in 1860. Lot 3,940 feet; 6 rooms.

Hawes, on Broadway, South Boston, two buildings. The front, built 1823, the rear, in 1840. 8 rooms in front, and 3 rooms in the rear. The Lot contains about 11,401 feet.

Hanover Avenue, on Hanover Street, opposite Charter Street, built in 1842. Lot contains 1,860 feet; 3 rooms.

Hanover Street (rear of the Church), built in 1851. Lot 2,508 feet; 3 rooms.

Hudson Street (near Oak), built in 1850. Lot contains 3,840 feet; 4 rooms.

Harrison Avenue (near Essex Street), built in 1862. Lot 5,550 feet; 4 rooms for schools, and a room for the use of the citizens of Ward 5.

Joy Street, corner of Smith Court, built in 1834. Lot 2,108 feet; 2 rooms.

Lane Place; two houses with 4 rooms each, one built in 1847, and the other in 1852. Lot contains 4,507 feet.

Lexington Street, East Boston, built in 1846. Lot 3,777 feet, and 3 rooms.

Mather School-house, on Broadway, between B and C streets, built in 1842. Lot 10,132 feet; 10 rooms, and a Ward Room for the citizens of Ward 7.

Newbern Place, leading from Carver Street, built in 1840. Lot 1,669 feet, and 3 rooms.

North Margin Street, built in 1837. Lot 1,655 feet; 2 rooms.

North Bennet Street, built in 1862, has 6,790 feet of land, 4 rooms, and a room for the citizens of Ward 2.

Old Phillips, corner of Anderson and Pinckney streets. Lot 5,533 feet; 6 rooms, and a room for the citizens of the 6th Ward.

Old Hancock, on Hanover Street; 3 rooms.

Paris Street (E. Boston), built in 1849. Lot 4,693 feet; 6 rooms.

Porter Street (E. Boston), built in 1853. Lot 7,500 feet; 6 rooms.

Poplar Street, built in 1860–61. Lot 6,040 feet; 6 rooms.

Phillips (formerly Southac) Street, built in 1852. Lot 3,742 feet; 4 rooms.

Purchase Place, and Lane Place; a Wooden House covering 1,043 feet; 2 rooms.

Rutland Street, built in 1851. Lot 7,830 feet; 6 rooms.

Sheafe Street, built in 1848; has 2,347 feet of land, and 3 rooms.

Silver Street (S. Boston), between Federal and A streets, built in 1848. Lot 5,382 feet; 6 rooms.

Snelling Place, from Hull Street, built in 1855. Lot 4,799 feet; 6 rooms.

South Margin Street, built in 1825. Lot 1,587 feet; 2 rooms.

Sumner Street, East Boston, near Lamson Street, built in 1843. Lot 2,260 feet; 2 rooms.

Suffolk Street, built in 1859–60. Lot 10,922 feet; 8 rooms.

Thacher Street, built in 1846. Lot 1,988 feet; 3 rooms.

Tyler Street, built in 1855. Lot 3,900 feet; 6 rooms.

Wall Street, built in 1853. Lot 3,645 feet; 6 rooms.

Warren Street, built in 1854. Lot 3,047 feet; 6 rooms, and a Ward Room for the citizens of Ward 8.

Webster Street (E. Boston), built in 1852. Lot 5,040 feet, and 6 rooms.

Williams Street, built in 1847. Lot 2,722 feet; not occupied.

Washington Village, Dorchester, corner of Middle Street, built by the Town of Dorchester in 1848; was purchased by the City of Boston in 1855; was enlarged from four to twelve rooms in 1865. The lot contains 12,041 feet.

Washington Square, Fort Hill, built in 1863–64. Lot 4,000 feet; 6 rooms.

Western Avenue, a wooden house on a water lot of 2,079 feet. The building (only) is owned by the City; 2 rooms.

The Primary School-houses occupy about 244,000 square feet of land. The cost of these houses and land has been about $1,069,688.00.

POLICE DEPARTMENT.

The following Property is in charge of the Chief of Police, and kept for use in his department.

STATION HOUSES, *viz.:*

No. 1. — In Old Hancock School Building, Hanover Street, two first floors and basement.

No. 2. — City Building, Court Square.

No. 3. — Brick House, Joy Street, lot 4,234 feet.

No. 4. — New Brick House, built in 1865, in La Grange Street, lot $5,040\frac{6}{10}$ feet.

No. 5. — Brick House on East Dedham Street, lot 3,372 feet.

No. 6. — Brick House, Broadway, South Boston.

No. 7. — Brick House on Meridian Street, East Boston. Lot contains 3,775 feet.

No. 8. — Brick House on Commercial Street, Ward 2, covering 1,070 feet of land, fitted up in 1855. This is the Harbor Police Office.

TELEGRAPHIC APPARATUS, connecting Stations 1, 3, 4, 5, 6, 7 and 8 with Central Station or Head Quarters in the City Hall.

HARBOR POLICE BOATS. — Schooner "*Quarantine*," of 42 tons, with her small boat, furniture and other appurtenances. The Harbor Police Boat, 8 tons measurement, 23 feet long, schooner-rigged, built in 1855, with iron ballast, sails, rigging, and furniture; cost about $450, including two beds and two compasses; also two Row Boats.

FURNITURE. — A Rogue's Gallery containing photograph likenesses of 350 notorious male and female rogues; Cooking Ranges, Clocks, three hundred Police Billies, one hundred pairs Handcuffs, Bedsteads, Beds and Bedding in the eight Station Houses.

ONE HORSE AND CHAISE, one Sleigh, Harness, and Buffalo Robe. Various other articles, as per Schedule annexed to the Annual Report of the Chief of Police, dated in January, 1866, the estimated value of which is $26,484.05.

FIRE DEPARTMENT.

Steam Fire Engines. — Eleven, located as follows, viz.: six in City proper, three at East and two at South Boston.

Horse Hose Carriages. — Eight, located as follows, viz.: six in City proper, one each in East and South Boston.

Hand Hose Carriage. — One at Washington Village.

Hooks and Ladders. — Three Carriages, located as follows: two in City proper and one at East Boston.

Horses. — Thirty-four.

Fuel Wagons. — Two in Engine House, East Street, and one on Paris Street, East Boston; one in Engine House No. 2, at South Boston.

Fire Hooks. — Nine.

Fire Ladders. — Eighty-eight of different sizes.

Hose. — About Twenty Thousand Feet of Leading and Suction.

Steam Fire Engine Houses. — Eleven, located as follows, viz.: Broadway, near Dorchester Street; Fourth, near K Street; Washington, near Dover Street; Scollay's Building; Marion Street, E. B.; Wall Street; Purchase Street; North Bennet Street; Paris Street, E. B.; Mount Vernon Street, corner of River; Sumner, corner of Orleans Street.

Hose Carriage Houses. — Nine, viz.: Salem Street; Hudson Street; Fruit Street; Northampton Street; Shawmut Avenue; Chelsea Street, E. B.; Warren Street; B Street; Washington Village.

Hook and Ladder Houses. — Three, viz.: one on Harrison Avenue, corner of Wareham Street; one on Friend Street; and one on Sumner Street, corner of Orleans, E. B.

Spare Apparatus. — One Steam Fire Engine; one Hook and Ladder Carriage; three Hand Engines; about Eight Hundred feet of three-inch Leather Hose. There is one Hose Carriage, with Four Hundred feet of Hose, located on the Mill-dam. This Hose is only used by the residents of that location.

Reservoirs. — One Hundred and Thirty-two, of which thirteen are located at East Boston; nineteen at South Boston; and the balance in the different Wards of the city. They contain from 300 to 400 hogsheads each, and are mostly supplied by rain water from the roofs of buildings. Sixty-five of these reservoirs are now connected with the Cochituate Water Pipes.

The Engines, Hose, Caps, Axes, Ladders, and all the other Apparatus used by the Fire Department, are owned by the city, and are under the care and control of the Chief Engineer of the Fire Department.

Hydrants. — For supplying water in cases of fire, 1,507, viz.: in the City proper, 989; at South Boston, 327; at East Boston, 191, an increase of 84, in all, over last year. The Hydrants are located at an average distance of 250 feet from each other.

TELEGRAPHIC FIRE ALARMS.

The following property is in charge of the Superintendent:

Magnetic Fire Alarm Apparatus, in City Hall, the whole cost of which is over $40,000.

Working Lines of Wire, about seventy miles.

Signal Boxes, in use, seventy-three.

Striking Machines, twenty-seven, one of which is not in use.

Engine-house Alarm Gongs, sixteen.

Engineer's Gongs, seventeen.

Clocks. — One Electric Watch Clock. One Repeating Clock for striking signals; one do. for tapping-box signals.

Magneto-Electric Machines, for striking bells, two.

Relay Magnets, twenty.

Office Bells, eleven.

Stock and Furniture. — One Switch-Board, one large Galvanometer, for Alarm Battery, one do. for testing purposes, six small do. for Signal Batteries; 2,000 feet new Iron Wire; 600 Insulators; 50 Iron Brackets; 2000 lbs. zinc, 1800 lbs. sulphate of copper,

800 porous cups for batteries; lot of old machinery and old iron, useless except for repairing other machinery, or to sell as old material; Office Furniture, Bedsteads, Bedding, and sundry other articles.

INTERNAL HEALTH DEPARTMENT.

The following property is in charge of the Superintendent of the Health Department:

South City Stable, Shops, and Sheds. — Situated on Albany Street, on the South Bay Territory, opposite Sharon Street. The lot belonged to the city, and contains 92,911 feet. The stable and buildings connected therewith are of brick. The stable is two stories high, with French roof, and has accommodations for 100 horses. Total cost, exclusive of land, $79,089.23.

Connected with the Stables are Blacksmith, Wheelwright, and Harness-makers' Shops, with all the necessary tools, in which all the Wagons, Carts, Harnesses, &c., used by the Department, are constructed and kept in repair.

Offal Depot. — Erected in the year 1864 on the wharf fronting on Albany Street, opposite Brookline Street, on the opposite side of the dock used by the Paving Department. The lot which the building occupies, and the yard attached to the same, contains 32,780 feet, and belonged to the city. Total cost of building $18,578.89. This building is used for the deposit of house offal daily collected in the city carts, and is thence conveyed from without the limits of the city by the contractor for the removal of the same.

West Stable, North Grove Street. — This is a brick building, a story and half high, 128 feet by 50, located on North Grove Street, built in 1861. It has accommodations for 38 horses, with all the required out-buildings and conveniences. The lot occupies about 47,500 feet.

The Superintendent of the Internal Health Department has charge of the City Stables, Horses, Carts, Wagons, &c., necessary for the business of keeping the Street, Places, Yards, Cellars, &c.,

in good order and condition; collecting and removing from the city all the House Offal and abating nuisances of all kinds; collecting all the House Ashes, dry dirt, &c. A particular Inventory and Valuation of the property in his charge, including 87 Horses, is attached to his Annual Report to the City Council, made in January last. The estimated value of the whole at that time was $59,483.39.

Prisoners and Paupers are conveyed to and from the institutions at South Boston and to the Deer Island Steamboat by vehicles furnished by this Department. It also furnishes to each of the Sealers of Weights and Measures daily, a wagon for the transportation of Standard Weights and Measures required in their business.

City Physician's Office, City Hall. — The following property is in charge of the Physician, viz.: Seventeen volumes of Medical Books relating to the business of the Department; various other books; one case of Instruments, and sundry other Instruments.

PAVING DEPARTMENT.

The following property is under the charge of the Superintendent of Streets:

Building and Wharf on Albany Street, opposite Brookline Street, adjoining the City Stable. The building is of brick and wood, and covers some 8,000 square feet of land, and is divided into a shed for breaking stone for macadamizing, blacksmith and carpenter's shops, and a tool-room. The total contents of the Lot, including wharf and building, is 55,292 square feet. The building was erected in 1864, at a cost of $10,940.86.

Charles Street Wharf, opposite the Jail, containing about 28,000 square feet; used for landing and storing of materials for the Department.

Foundry Building, on North Grove Street, Vine and Fruit streets; used for breaking stone for macadamizing, and for storage of tools and materials. This building is under a lease, which came into possession of the city through the purchase of

Attleboro' Bank property, upon which the City Stable stands, on the opposite side of North Grove Street.

The Superintendent of Streets, in his Annual Report to the City Council, January, 1866, gives a schedule of property belonging to the Paving Department, consisting of a horse, buggy, sleigh, harnesses, tools, &c.

SEWER DEPARTMENT.

The Superintendent of Sewers has under his charge 393,878 feet of sewers built by the city and under its exclusive control. He occupies a small wooden building on North Grove Street, and a larger one on the South Bay Land, on Albany Street, for the storage of materials, tools, etc.; also a wharf lot on same street for landing materials. In his Annual Report to the City Council, January, 1866, the Superintendent of Sewers gives a schedule of the tools and other property belonging to this Department.

SEALERS, WEIGHTS AND MEASURES.

There are two of these salaried officers annually appointed by the Mayor, under the ordinance of July, 1863. One of them has charge of the business of the north section, and the other that of the south section, of the city. They have in their charge property consisting of various sets of standard weights and measures, etc., as set forth in detail in their respective reports, July, 1864, which they report to the Auditor substantially the same, April 30, 1866.

CITY ENGINEER'S OFFICE.

The following articles are in charge of the City Engineer, viz.:

Instruments for Surveying and Drawing; Drawing and other Paper, Books, Tools, Drawing-boards and Horses; Hanging Maps and Plans of the city since 1795; 39 volumes of Plans and Profiles of streets; 52 Hanging Maps and Plans; 3,011 loose Plans in drawers; and various other articles.

LAMP DEPARTMENT.

The Superintendent of Lamps has charge of 3,541 Gas, and 1,383 Fluid Lamps; Posts, Brackets, Ladders, Oil Cans, Measures, Canisters, and other furniture in use by the Lamp Department.

PUBLIC SCALES.

One on the South Stable Yard, Albany Street; one on Haymarket Square; one on Central Square, East Boston.

POUNDS.

One on the South Bay Land; one at East Boston, and one at South Boston.

FURNITURE.

In the various offices in City Hall, Court House, Jail, Registry of Deeds, Probate Office; in the Grammar and Primary School-houses owned by the city, and in several rooms hired for school and other purposes.

COMMON, ETC.

List of property in charge of Superintendent of Common and Squares.

One Deer House on Common, 1 Duck House on Public Garden, 3 hand-carts, 3 lawn-mowers, 2 wheelbarrows, 1 horse snow-scraper, 1 snow-plough and planer, 1 stone roller, 1 cast-iron roller, 1 carpenter's bench, 21 shovels, 20 hoes, 10 old scythes, 10 snaths, 4 sickles, 12 garden trowels, 6 edging irons, 3 tree scrapers, 6 iron rakes, 5 wooden rakes, 8 spades, 10 picks, 10 pick handles, 11 spading forks, 1 pair English grass shears, 2 pair pruning shears, 1 grindstone, 1 iron bar, 1 garden reel and line, 1 pruning chisel, 1 hand bell, 1 post iron wrench, 1 wagon wrench, 2 brands (*Common*), 1 brand (*Public Garden*), 2 hot-bed frames and 10 sashes, 5 ladders, 2 benches, 1 basket, 2 images (*Chester Park*), 6 cast-iron vases, 2 statue frame coverings, 70 cast-iron and 20 wooden notices (*Keep off the grass*), 150 bundles

broom stuff, 60 feet rope, 1 tool-chest and tools, 6 whetstones, 86 cast-iron seats, 16 feet hose, 6 water-pots, 1 stove, 1 pair blocks, 1 American flag, dahlia bulbs, 200 flower-pots, barrels, water-pails and brooms, 2 barrels grain, 5 barrels turnips, 4 saws, 1 axe, 1 garden syringe, 1 saw-horse, 300 dahlia poles, 120 garden trellises, 167 zinc-top seats, and 88 cast-iron do., 1 lantern, 4 manure-forks, 9 broom-handles, 2 hay-forks, 2 iron posts and caps.

Live Stock. — 9 deer, 8 ducks, 2 swans.

CEMETERIES.

Seven, viz.: the *South*, on the Neck; the *Central*, on the Common; the *Granary* and the *Chapel*, on Tremont Street; one on *Copp's Hill;* one at *South Boston;* and one at *East Boston.*

Mount Hope Cemetery. — Located in the towns of Dorchester and West Roxbury, about 5½ miles from the city. Contents 84¾ acres. House occupied by the Superintendent of the Cemetery, is owned by the city.

Tombs. — Thirty-nine in the South Burial-Ground.
One Infant Tomb in the South Burial-Ground.
Two Infant Tombs in the Copp's Hill Burying-Ground.
One for Adults and one for Infants in the Granary Burial-Ground.
One in the Chapel Burial-Ground for Infants.
One in the Central Burial-Ground for Infants.
Three receiving Tombs at East Boston.

☞ *No graves are now allowed to be dug in the Cemeteries in the City proper.*

One Funeral Car.

Hedding Church Clock — transferred from the Deer Island Building to this Church.

TRUST FUNDS.

FRANKLIN FUND,

FOR THE ENCOURAGEMENT OF YOUNG MECHANICS,

As it stood March 21, 1866.

Dr. Franklin, in his will, gave the inhabitants of Boston, in 1791, one thousand pounds sterling, which he directed to be loaned in sums of not more than £60 nor less than £15, to one applicant, at 5 per cent. interest; to be repaid in annual instalments of 10 per cent. each. These loans are restricted to "Young married artificers, under the age of 25, who have faithfully served an apprenticeship in Boston, so as to obtain a certificate of good moral character, from at least two respectable citizens, who are willing to become their sureties in a bond for the repayment of the money."

The Doctor calculated (not anticipating any losses) that the one thousand pounds would increase in the course of one hundred years, to one hundred and thirty-one thousand pounds, ($582,000); and of this amount he would have the managers lay out £100,000 in public works; and the remaining £31,000 he would have continue on interest for another term of one hundred years, at the end of which time he calculated that the fund would be £4,610,000; of which, £1,610,000 was to be at the disposition of the inhabitants of the Town of Boston, and the balance to the Government of the State.

The Trustees under the will are the Selectmen (now Board of Aldermen), united with the ministers of the oldest Episcopalian, Congregational and Presbyterian Churches in the Town of Boston. The first loan was made in May, 1791.

Amount deposited with Massachusetts Hospital Life Insurance Company,	$109,204 53
Amount deposited in Provident Institution for Savings,	451 91
Amount deposited in Suffolk Institution for Savings,	430 12
Amount of one bond,	80 00
Amount March 21, 1866,	$110,166 56

Amount as above,	$110,166 56
Amount December 31, 1864,	102,156 73
Increase in 1865,	$8,009 83

William Minot, Esq., Treasurer of this fund for fifty-five years, tendered his resignation at the time of sending in his annual and final account to the Board of Aldermen, February 17, 1866, which was accepted, and on the 16th May, 1866, the Trustees of the fund elected Frederic U. Tracy, Esq., City Treasurer, to fill the vacancy, and he has accepted the trust. The office of the Treasurer is at City Hall. The fund amounted to $9,000 when Mr. Minot became its Treasurer.

FRANKLIN SCHOOL MEDAL FUND.

This is a legacy by Benjamin Franklin, in 1790, the interest on which, since 1792, has been invested in Silver Medals, and distributed at the annual examination, among the most deserving boys in the Writing and Grammar Departments.

One Certificate of City Five per cent Stock, $1,000 00

LAWRENCE HIGH SCHOOL FUND.

This is a donation made by the late Hon. Abbott Lawrence, of Boston, in the year 1844, the interest on which is payable annually to the Sub-Committee of the English High School for the time being; and is by them distributed in prizes for the best performances in various branches of Literature and Science in that

Institution; and in such other rewards to the scholars in that School as the Committee shall recommend.

One Certificate of City Six per cent Stock, $2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a donation made by the late Hon. Abbott Lawrence, in the year 1845, the interest on which is payable annually to the "Chairman of the Sub-Committee of the Public Latin School, for the time being," and is distributed in Prizes for the general encouragement of the Scholars in such a way as the Sub-Committee of that School shall consider advisable.

One Certificate of City Six per cent Stock, $2,000 00

LATIN SCHOOL PRIZE FUND.

This is a donation from a number of Gentlemen of Boston, in the year 1819, the interest of which is invested in Prizes which are annually distributed among the most deserving Scholars in the Public Latin School.

One Certificate of City Six per cent Stock, $1,050 00

WEBB FRANKLIN SCHOOL FUND.

This is a legacy made in the year 1828, by Rufus Webb, Esq., who was for a great many years a Writing Master in one of our Public Schools.

The Income from this Fund is applied to the purchase of Books, &c., for the use of the Indigent Scholars in the Writing Department of the Franklin School.

One Certificate of City Six per cent Stock, $1,000 00

SMITH FUND.

This is a legacy by Abiel Smith, Esq., of Boston, who died in 1815, to the Selectmen of the Town of Boston, for the time being.

The Income from this Fund is appropriated towards the expense of "the Free Instruction of Colored Children in Reading, Writing, and Arithmetic."

One Certificate of City Five per cent Stock, payable in the year 1880, for	$4,000 00
Eleven Shares Suffolk National Bank, Boston, par value,	1,100 00
Thirteen Shares in the Boston and Providence Railroad Corporation, par value,	1,300 00
Four Shares Continental National Bank, par value,	400 00
Two United States 7 $\frac{3}{10}$ Bonds,	200 00
	$7,000 00

POOR WIDOWS' FUND.

This is a donation made by Mrs. Joanna Brooker and others to the Selectmen of Boston for the time being.

The Income from this Fund is paid over in equal proportions, to the Aldermen of the city, and they distribute the same, at their discretion, for the relief of Poor Widows and Sick People.

One Certificate of City Six per cent Stock, due 1878–79,	$1,500 00
One Certificate of City Six per cent Stock,	1,700 00
	$3,200 00

PUBLIC LIBRARY FUNDS.

Bigelow Fund. — This is a donation made by Hon. John P. Bigelow, in August, 1850, when Mayor of the city.

The income from this Fund is to be appropriated to the purchase of Books for the increase of the Library.

One Certificate of City Six per cent Stock for $1,000 00

Payable to the Chairman of the Committee on the Public Library for the time being.

Bates Fund. — This is a donation made by Joshua Bates, Esq., of London, in March, 1853.

One Certificate of City Six per cent Stock for $50,000 00

"The income only on this Fund is to be, in each and every year, expended in the purchase of such Books of permanent value and authority as may be found most needful and most useful."

Payable to the Mayor of the city for the time being.

PHILLIPS FUND. — This is a donation made by the HON. JONATHAN PHILLIPS, of Boston, in April, 1853.

One Certificate of City Six per cent Stock, for $10,000 00

The interest on this Fund is to be used exclusively for the purchase of Books for the said Library.

Also, a bequest by the same gentleman, in his will, dated 28 September, 1849.

One Certificate of City Six per cent Stock, for $20,000 00

The interest on which is to be annually devoted to the maintenance of a free Public Library.

Both of these items are payable to the Mayor of the city for the time being.

Mr. Phillips died on the 29th July, 1860, at the age of 82, and this latter sum was realized by the city in April, 1861.

LAWRENCE FUND. — This is a bequest by the late HON. ABBOTT LAWRENCE, of Boston.

One Certificate of City Six per cent Stock, for $10,000 00

The interest on this Fund is to be exclusively appropriated for the purchase of Books for the said Library having a permanent value.

Payable to the Mayor of the city for the time being.

TOWNSEND FUND. — This is a note secured by mortgage on an Estate in the town of West Roxbury, for $4,000.

It is a donation from William Minot, and William Minot, Jr., Esqrs., executors of the will of Miss Mary P. Townsend, of Boston, at whose disposal she left a certain portion of her estate, in trust, for such charitable and public institutions as they might think meritorious. Said executors accordingly selected the Public Library of the City of Boston, as one of such institutions, and attached the following conditions to the legacy: "The income only shall in each and every year be expended in the purchase of Books for the use of the Library; each of which books shall have been published in some one edition at least five years at the time it may be so purchased."

FRANKLIN CLUB FUND.

One Certificate of City Six per cent Stock for $1,000 00

This is a donation made in June, 1863, by a Literary Association of young men in Boston, who, at the dissolution of the Association, authorized its Trustees, Thomas Minns, John J. French, and J. Franklin Reed, to dispose of the fund on hand in such manner as to them should seem judicious. They elected to bestow it on the Public Library, attaching to it the following conditions: "In trust, that the income, but the income only, shall, year by year, be expended in the purchase of books of permanent value for the use of the Free Public Library of the city, and, as far as practicable, of such a character as to be of special interest to young men." The Trustees expressed a preference for books relative to Government and Political Economy.

Besides the above, the following donations have been made to the Public Library, and the amounts have been appropriated to the purchase of books, according to the intention of the donors, viz.:

The late Hon. Samuel Appleton,	$1,000 00
Mrs. Sally Inman Kast Shepard,	1,000 00
James Brown, Esq., late of Cambridge,	500 00
J. Ingersoll Bowditch, Esq.,	300 00
Nathaniel I. Bowditch, Esq.,	200 00
James Nightingale, Esq.,	100 00
	$3,100 00

RECAPITULATION OF PUBLIC LIBRARY TRUST FUNDS.

Bigelow donation,	$1,000 00
Bates donation,	50,000 00
Phillips donation,	10,000 00
Phillips bequest,	20,000 00
Lawrence bequest,	10,000 00
Miss Townsend's bequest,	4,000 00
Franklin Club,	1,000 00
Invested Funds,	$96,000 00
Donations expended,	3,100 00
	$99,100 00

PHILLIPS STREET FUND.

This is a bequest from the Hon. Jona. Phillips, who died in July, 1860.

One Certificate of City Six per cent Stock, payable to the Mayor of the city for the time being, for $20,000.

The interest on this fund "may be expended annually by the Board of Aldermen, subject to the approval of the Mayor, to adorn and embellish the Streets and Public Places of the city."

CITY HOSPITAL FUNDS.

The Goodnow Fund. — Mr. Elisha Goodnow, of South Boston (Ward XII.), who died in the year 1851, and whose Will is dated 12 July, 1849, bequeathed to the city "all the rest and residue of his Estates, real and personal, not otherwise disposed of," — supposed to be some $25,000 in value, — for the purpose of establishing, in the Eleventh or Twelfth Wards of the city, a Hospital for the Sick. One half of said funds to be applied for the establishment and maintenance of free beds, which should always be at the disposal and under the control of the officers of the Government of said Hospital for the time being. Under this Will, the city came into possession of certain real estate situated on Cross Street, which has been disposed of, and has produced thus far the sum of $16,500, which has been invested in City of Boston Six per cent Stock.

There is a lot of Land belonging to this Estate, situated on Third Street, South Boston, containing 6,683 ⅓ feet, valued by the Assessors, in 1860, at $4,000. The New York Central Railroad passes through this lot, but no settlement for damages has ever been made with this corporation.

The Nichols Fund. — Mr. Lawrence Nichols, who died in September, 1862, made the following bequest to the city: "I give to the City of Boston, towards the establishment and endowment of a City Hospital, in case such hospital shall have been established at the time of my decease, the sum of one thousand dollars." And in case such hospital should not have

been established by the city at the time of his decease, he directed the same amount to be deposited with the Massachusetts Hospital Life Insurance Company, and suffered to accumulate by the addition of interest, until such an hospital should be established.

The Executor of the will, Wm. Perkins, Esq., has paid into the Treasury nine hundred and thirty-seven dollars and twenty-five cents ($937.25), being the amount devised, less the *Internal Revenue Tax* on the same, and $530.50 as one of the "*residuary legatees in the United States*," from the surplus remaining undisposed of. The $937.25, with the accumulated interest thereon, has been invested in a Certificate of City Stock for $1,000. The balance ($530.50) remains in the hands of the City Treasurer.

RECAPITULATION CITY HOSPITAL FUNDS.

Goodnow Fund. — One Certificate City Six per cent, payable to the Mayor for the time being,	$16,500 00
Nichols Fund. — One Certificate Six per cent Stock, payable to the Mayor for the time being,	1,000 00
Cash in City Treasury,	530 50
	$18,030 50

The ordinance in relation to the City Hospital, R. O. Sec. 9, page 328, provides that said script shall be deposited with the Auditor, who shall receive the interest as the same shall become due thereon, and add it to the moneys which shall have been appropriated for the use of the hospital.

APPROPRIATIONS

FOR THE FINANCIAL YEAR

1866–67,

And an Estimate of the Ways and Means of meeting the same.

By the fifteenth section of the Ordinance on Finance, the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an estimate of the amount of money necessary to be raised for the expenditure of the then ensuing financial year, under the respective heads of Appropriation; together with an Estimate of the Ways and Means of paying the same.

Such estimates were duly made, and laid before the Council in February last; they were referred to a Special Committee, by whom an order was reported which finally passed the City Council.

That Order was in substance as follows:

It is hereby ordered by the City Council, That to defray the Expenditures of the City of Boston and the County of Suffolk, for the financial year which will commence with the first day of May, 1866, and end with the last day of April, 1867, the following sums of money be, and the same are, hereby respectively appropriated for the objects and purposes as explained in the Auditor's Estimate and in the applications of the various Committees and Boards.

And it is further ordered, That no money shall be expended, and no debt be incurred, for any object or purpose, for which a specific appropriation is herein made, beyond the amount which is so specifically appropriated: *Provided, however*, that any sums of money which may be subscribed or contributed by individuals, to promote the object of any of the foregoing appropriations, and which form no part of the estimated income of the city, shall be strictly ap-

plied, according to the intention of the contributors, and shall be credited to said appropriation accordingly; that is to say: For

Armories,		16,000 00
Advertising and Newspapers,		4,000 00
Annuities,		1,200 00
Bells and Clocks,		2,000 00
Bridges,		13,500 00
Boston Harbor,		9,400 00
Cemeteries,		7,825 00
County of Suffolk.		200,000 00
Common,		36,000 00
City Debt,		360,000 00
City Hospital,		75,000 00
External Health Department,		2,500 00
Engineer's Department,		15,000 00
Fire Alarm Department,		15,500 00
Fire Department and Engine-houses,		142,000 00
Internal Health Department,		223,440 00
Interest on City Debt,		525,000 00
Incidental Expenses,		75,000 00
Lamps,		206,000 00
Market-houses,		7,800 00
Militia Bounty,		20,000 00
Mount Hope Cemetery,		8,000 00
Overseers of the Poor,		55,300 00
Old Claims,		1,500 00
Paving, Grading, and Repairs of Streets,		190,000 00
Police,		430,469 00
Public Buildings,		50,000 00
Public Library,		33,000 00
Public Institutions, *viz.:*		
House of Industry,	$100,000 00	
House of Correction,	58,000 00	
Lunatic Hospital,	48,000 00	
New Lunatic Hospital,	20,000 00	
Amounts carried forward,	$226,000 00	$2,725,434 00

Amounts brought forward,	$226,000 00	$2,725,434 00
Steamboat H. Morrison,	12,000 00	
Pauper Expenses,	10,000 00	
General Expenses at City Office,	5,000 00	
		253,000 00
Printing and Stationery,		30,000 00
Reserved Fund,		100,000 00
SCHOOLS AND SCHOOL-HOUSES, *viz.:*		
Grammar School Instructors,	$340,000 00	
Primary School Instructors,	165,000 00	
Grammar Schools, Public Buildings,	78,000 00	
Grammar Schools, School Committee,	32,900 00	
Primary Schools, Public Buildings,	60,000 00	
Primary Schools, School Committee,	7,000 00	
Salaries of Officers Sch'l Com'tee, &c.,	12,000 00	
		694,900 00
State Tax,		1,100,000 00
Sewers and Drains,		35,000 00
Salaries,		95,000 00
Unliquidated Street Claims,		30,000 00
Widening and Extending Streets,		100,000 00
Water Works, including Int'st on cost of the Works,		680,500 00
War Expenses,		50,000 00
Total Appropriations for 1866–67,		$5,893,834 00

Amount appropriated,	$5,893,834 00
From which deduct the Estimated Income, as stated on page 221, viz.:	870,550 00
We have the amount to be raised by taxation, viz.,	$5,023,284 00

To meet which a Gross Tax was ordered to the amount of	$5,274,484 00
From which deduct for abatements, losses, and amount which will not be realized in time for this year's service, viz.,	251 200 00
We have the amount required, viz.,	$5,023,284 00

WAYS AND MEANS.

1866-67.

An estimate of the Ways and Means of meeting the Expenditures of the City of Boston and the County of Suffolk for the financial year 1866–67.

Commencing with the first day of May, 1866, *and ending with the last day of April,* 1867.

Armories,	$10,000 00
City Hospital,	6.000 00
Common,	1,100 00
County of Suffolk,	40,000 00
External Health,	1,000 00
Fees, &c.,	2,200 00
Fire Department,	100 00
Interest,	50,000 00
Internal Health Department,	17,700 00
Militia Bounty,	20,000 00
Markets,	950 00
Outstanding Taxes,	100,000 00
Overseers of the Poor,	7,000 00
Public Library,	200 00
Public Institutions,	25,000 00
Paving Department,	3,000 00
Police Department,	4,200 00
Rents,	90,000 00
Sewers and Drains,	10,000 00
Amount carried forward,	$388,450 00

Amount brought forward,	$388,450 00
School Fund,	7,000 00
Unclaimed Drafts,	1,500 00
Water Works,	473,600 00
Estimated Income,	$870,550 00

Estimated Expenditures, as stated on page 219,	$5,893,834 00
Estimated Income, as above,	870,550 00
Amount to be raised by Taxation, 1866, for the financial year, 1866–67,	$5,023,284 00

ANNUAL REPORT

OF THE

CITY AND COUNTY TREASURER,

FOR THE

FINANCIAL YEAR

1865-66.

TREASURER'S OFFICE.

City of Boston, May 10, 1866.

To the Honorable City Council:

Gentlemen, — I respectfully present herewith my Accounts with the City and County for the financial year ending April 30th.

Your obedient servant,

F. U. TRACY,

City Treasurer.

CITY OF BOSTON.

In Common Council, May 10, 1866.

Referred to the Committee on the Treasury Department. Sent up for concurrence.

JOSEPH STORY,

President.

In Board of Aldermen, May 14, 1866.

Concurred.

G. W. MESSINGER,

Chairman.

Dr. CITY OF BOSTON, *in Account Current from May* 1, 1865,

		No. of Acc.	
1866. April 30.	To Cash paid on Mayor's Drafts, and charged to the following appropriations, viz:		
	Armories,	1	$15,761 93
	Annuities,	2	930 16
	Advertising,	3	3,477 25
	Bridges,	4	10,997 29
	Bells and Clocks,	5	1,224 33
	Boston Harbor,	6	11,640 37
	Back Bay,	7	85,656 01
	Brown Contract, Ferdinand Street,	8	53,850 00
	Common,	9	25,204 43
	Cemeteries,	10	4,990 95
	City Hospital,	11	74,390 29
	City Debt,	12	195,216 66
	City Hospital Building, &c.,	13	58,884 20
	Chestnut Hill Reservoir,	14	107,282 02
	Amount carried forward,		$649,505 89

to April 30, 1866, *with* Fred. U. Tracy, *City Treasurer*, Cr.

1866.		No. of Acc.		
April 30.	By Cash received and credited to the following Appropriations, viz.:			
	Armories,			
	from Commonwealth for 1864-65,		$2,800 00	
	from Commonwealth for 1865-66,	75	9,573 78	$12,373 78
	Bonds,	76		63,978 66
	Instalments on Bonds,			
	Common,	77		1,025 00
	Rent of Greenhouse,			
	Cemeteries,			
	Land for part of Cemetery on Washington Street,	78		5,743 67
	City Hospital,			
	from Superintendent,		6,198 27	
	Interest on Trust Funds,	79	1,925 00	8,123 27
	City Debt,			
	Permanent Loans by order of City Council,	80		597,150 00
	City Registrar,			
	for Publishments,	81		1,488 50
	City Clerk,			
	for License Fees, &c.,	82		1,432 18
	Chestnut Hill Reservoir,			
	from Water Board,	83		366 00
	Dog Fund,			
	from City Clerk,	84		1,725 00
	Dover Street,			
	Instalment on Estates sold,		2,731 00	
	Rent of House	85	156 25	2,887 25
	External Health,			
	from Port Physician,	86		1,285 25
	Fire Department,			
	from Chief Engineer,	87		176 02
	House of Industry,			
	from Directors of Public Institutions,	88	9,555 72	
	Amounts carried forward,		$9,555 72	$697,754 58

Dr. CITY TREASURER'S ACCOUNT, *Continued.*

1866.	*Amount brought forward,*		$649,505 89
April 30.	Dover Street,	15	7,508 25
	Engine Houses,	16	9,441 46
	Engineering,	17	8,924 32
	External Health,	18	1,105 86
	East Street School-house Yard,	19	2,000 00
	Eastern Railroad Wharf,	20	2,206 14
	Fire Department,	21	134,791 17
	Fire Alarms,	22	17,025 73
	Grammar Schools, School Committee,	23	40,516 54
	Grammar Schools, Public Buildings,	24	74,206 29
	House of Industry,	25	87,202 73
	House of Correction,	26	50,472 36
	High and Latin School-house,	27	1,887 50
	Hancock School-house Yard,	28	28,170 20
	Internal Health,	29	189,711 55
	Incidental Expenses,	30	99,066 36
	Instructors of Grammar Schools,	31	262,545 26
	Amount carried forward,		$1,666,287 61

CITY TREASURER'S ACCOUNT, *Continued.* Cr.

1866. April 30.	*Amounts brought forward,*		$9,555 72	$697,754 58
	from Commonwealth for Paupers for 1864,	88	165 10	
				9,720 82
	House of Correction, from Directors for Public Institutions,	89		26,964 90
	Hay Scales, from Superintendent South Scales,	90		34 31
	Internal Health,			
	for House Offal,		5,500 00	
	for Abating Nuisances,		959 46	
	for Sale of Manure, &c.,		1,205 75	
	for Removing Ashes,		3,504 75	
	for Sale Street Dirt,		1,459 25	
	for Sale Old Materials, &c.,		356 42	
	Work for Police Department,		1,850 75	
	Sewer Depart't,		238 00	
	Paving "		3,280 25	
	Public Buildings,		234 90	
	City Hospital		574 00	
	Public Lands,	91	474 25	
				19,637 78
	Incidentals,			
	Refunded on Draft,		42 15	
	City Solicitor collected for Pauper Support,		113 58	
	Rent Ward Room, &c.,	92	178 23	
				333 96
	Interest,			
	on Bonds,		12,156 38	
	on Taxes,		8,603 80	
	on Bank Deposits,		65,259 83	
	on Rents, Scrip, &c.,	93	4,482 69	
				90,502 70
	Instructors Grammar Schools, Interest on Trust Funds,	94		492 14
	Lunatic Hospital, from Directors for Public Institutions,	95		16,994 91
	Library,			
	Interest on Mortgage Notes,		240 00	
	from Librarian,		293 92	
	Interest on Trust Funds,	96	6,716 00	
				7,249 92
	Market, Coal and Gas delivered occupants,	97		649 10
	Amount carried forward,			$870,335 12

Dr. CITY TREASURER'S ACCOUNT, *Continued.*

1866.	*Amount brought forward,*		$1,666,287 61
April 30.	Instructors of Primary Sch'ls,	32	140,755 56
	Lamps,	33	209,425 77
	Lunatic Hospital,	34	43,167 47
	Library,	35	38,056 00
	Markets,	36	5,563 38
	Mount Hope,	37	13,390 74
	New City Hall,	38	210,928 80
	New Lunatic Hospital,	39	25,108 33
	Overseers of the Poor,	40	44,500 00
	Old Claims,	41	1,221 42
	Offal Depot,	42	4,423 83
	Public Institutions Office,	43	4,746 54
	Paving and Repairs of Sts.,	44	161,001 77
	Public Buildings,	45	37,082 33
	Police,	46	396,206 47
	Primary Schools, School Committee,	47	5,075 12
	Primary Schools, Public Buildings,	48	52,722 81
	Public Lands,	49	13,882 26
	Amount carried forward,		$3,073,546 21

City Treasurer's Account, *Continued.* Cr.

1866.	*Amount brought forward,*			$870,335 12
April 30.	Militia,			
	from Commonwealth for '64,		$1,027 50	
	from Commonwealth for '65,	98	11,599 00	
				12,626 50
	Mount Hope Cemetery,			
	for Lots sold,		5,886 50	
	Graves, Fees, &c.,	99	4,149 85	
				10,036 35
	New City Hall,			
	for sale sundry articles,	100		2,688 31
	Overseers of Poor,			
	from Treas'r of Overseers,		4,469 15	
	from Commonwealth for Paupers,	101	2,290 00	
				6,759 15
	Paving,			
	Assessments on Sidewalks,	102		3,824 94
	Public Buildings,			
	Rent Faneuil Hall,		196 00	
	1 payment sale Police Station, Canton Street,	103	350 00	
				546 00
	Police,			
	from Chief for extra services of Officers, Truck and Carriage Licenses,		4,436 50	
	from Officers' Fees collected by Clerk of Police Court,	104	4,998 10	
				9,434 60
	Public Lands,			
	Rent South Bay Lands,		637 00	
	from Supt. of Sewers,		1,011 04	
	Land on Upton Street,		555 00	
	Land on Shawmut Place,		486 40	
	Extension time to build on Concord and Tremont streets.	105	800 00	
				3,489 44
	Peddlers,			
	Licenses,	106		32 00
	Pauper Expenses,			
	from Directors for Public Institutions,	107		536 40
	Primary School Houses,			
	Rent School-house, West Cedar Street,		55 00	
	Payment Primary S. House, West Cedar Street,	108	4,140 00	
				4,195 00
	Amount carried forward,			$924,503 81

Dr. CITY TREASURER'S ACCOUNT, *Continued.*

1866.	*Amount brought forward,*		$3,073,546 21
April 30.	Printing and Stationery,	50	18,279 29
	Prescott Street School-house,	51	69,535 76
	Pauper Expenses,	52	7,498 50
	Primary School-houses, Alterations,	53	39,257 48
	People's Ferry Drops,	54	6,042 35
	Primary School-house, East Street,	55	13,747 34
	Relief Fund,	56	117,469 30
	Recruiting Expenses (Temporary Loan),	57	132,100 00
	Sewers and Drains,	58	43,019 63
	Salaries,	59	114,350 71
	Steamboat,	60	11,527 04
	Steam Fire Engine House, East Boston,	61	12,383 14
	Station House, Ward 8,	62	35,653 25
	School-house Lot, Ferdinand Street,	63	32,171 00
	Steam Fire Engine House, No. 10,	64	15,670 15
	Amount carried forward,		$3,742,251 15

City Treasurer's Account, *Continued.* Cr.

1866.	*Amount brought forward,*			$924,503 81
April 30.	Rents,			
	from Public Buildings		$68,906 25	
	Market Houses,	109	25,457 22	
				94,363 47
	Relief Fund,			
	from Commonwealth,	110		290,007 28
	Recruiting,			
	from Commonwealth, Return Bounties,		7,800 00	
	from Individuals, Return Bounties,	111	720 00	
				8,520 00
	Sewers and Drains,			
	Assessments,		14,046 41	
	Superintendent for Permits,		827 23	
	Materials sold,	112	368 19	
				15,241 83
	Steamboat,			
	Directors for Public Institutions,	113		2,260 85
	Sealers of Weights,			
	for Fees,	114		3,539 16
	Station House, Ward 8,			
	Rent Ward Room,		410 30	
	Sale Building,		457 53	
	1 Payment on Sale Estate,	115	2,391 96	
				3,259 79
	School Fund,			
	from Commonwealth,	116		8,082 08
	Steam F. E. House No. 10,			
	from Supt. Public Buildings,	117		255 00
	Taxes,			
	Collected for 1865,		5,520,731 84	
	Collected for 1864 and older,		174,620 97	
	from Commonwealth, Proportion Tax on Corpor'ns,	118	402,797 28	
				6,098,150 09
	Temporary Loan, 1865–66,			
	Amount obtained in anticipation of the Taxes,	119		898,725 00
	Tremont Street,			
	Payments on Estates sold,	120		1,280 00
	Unliquidated Claims,			
	Exchange of Land,		1,946 22	
	Estate on Charter Street,	121	1,430 00	
				3,376 22
	Amount carried forward,			$8,351,564 58

Dr. CITY TREASURER'S ACCOUNT, *Concluded.*

1866.	*Amount brought forward,*		$3,742,251 15	
April 30.	Temporary Loan,	65	898,725 00	
	Unliquidated Street Claims,	66	47,419 38	
	Widening Streets,	67	95,319 46	
	War Expenses,	68	23,371 13	
	Winthrop School-house Yard,	69	13,784 36	
	Water Works,	70	127,458 01	
				$4,948,328 49
	Cash paid on the following Accounts, but not drawn for by the Mayor, viz.:			
	Interest on City Loans,	71	435,472 69	
	Water Works, interest on cost,	72	453,925 00	
	State Tax,—City proportion for 1865,	73	1,592,501 00	
	Militia Bounty,	74	11,599 00	
				2,493,497 69
				$7,441,826 18
	Balance, ...			2,784,272 86
				$10,226,099 04

City Treasurer's Account, *Concluded.* Cr.

1866.	*Amount brought forward,*			$8,351,564 58
April 30.	Widening Streets,			
	Old Materials sold, Lagrange Street,		$171 00	
	of Metropolitan R. R. Corporation,		750 00	
	for Widening Kingston St.,	122	2,700 00	
				3,621 00
	Water Works,			
	for Water Rates,		462,221 92	
	Payments by Water Board,		9,134 00	
	Shutting off Water,		1,058 00	
	Mortgage Notes paid,		258 54	
	Int. on Mortgage Notes,	123	170 29	
				472,842 75
	War Expenses,			
	Amount returned on Draft,	124		60 00
	Winthrop School-house Yard,			
	Sale old Building,	125		100 00
	Hancock School-house Yard,			
	Sale old Building,	126		706 50
	Water Loan, 1865,			
	Amount obtained by Order of City Council,	127		115,000 00
				$8,943,894 83
	Cash on hand May 1, 1865,			1,282,204 21
				$10,226,099 04
	Balance, ...			$2,784,272 86

Boston, April 30, 1866.

Errors Excepted,

FREDERIC U. TRACY,

City Treasurer.

Dr. COUNTY OF SUFFOLK, *in Account Current, from May* 1, 1865,

1866.				
April 30.	To Cash paid as follows, viz.:			
	On Mayor's Drafts through the Auditor's office,	128		$45,553 82
	On Drafts drawn by the Board of Accounts, on the County Treasurer, which do not pass through the Auditor's office,	129		4,051 33
	On other drafts by the same authority, viz.:			
	Witnesses, Jurors, &c.			
	In the Superior Criminal Court,	130	$55,034 83	
	In the Superior Civil Court	131	17,379 10	
	In the Police Court,	132	10,338 05	
	In the Supreme Judicial Court,	133	4,388 75	
	Coroners' Inquests,	134	2,847 80	
				89,988 53
	Balance Jail Account, by the Jailor,	135		33,456 38
				$173,050 06
April 30.	To Balance			$97,851 62

to April 30, 1866, *with* Fred. U. Tracy, *County Treasurer*, Cr.

1866.				
April 30.	By Cash received as follows, viz.:			
	From Sheriff, for fines and costs received by him,	136		$42,143 93
	From Clerk of the Police Court, fines and costs in criminal cases,		$27,147 89	
	Fees in civil cases,	137	2,804 07	
				29,951 96
	From Justice in Chelsea, fines and costs in Police Court,	138		857 45
	From Justice in N. Chelsea, fines by him,	139		76 00
	From Master of House of Correction, fines and costs received by him,	140		101 51
	From House of Industry, Deer Island, fines and costs,	141		109 95
	From Clerk Superior Criminal Court, half surplus fees for 1865,	142		1,609 69
	From Cl'k of Superior Court, half surplus fees,	143		347 95
				$75,198 44
	Balance, ...			97,851 62
				$173,050 06

Boston, April 30, 1866.

Errors Excepted,

FREDERIC U. TRACY,

County Treasurer.

Dr. TREASURER OF THE CITY OF BOSTON AND COUNTY OF SUFFOLK. Cr.

1866.			1866.		
April 30.	To Balance, as per Account Current with the City of Boston,	$2,784,272 86	April 30.	By Balance, as per Account Current with the County of Suffolk,	$97,851 62
				Balance. Cash on hand,	2,686,421 24
		$2,784,272 86			$2, 784,272 86
April 30.	To Balance, ...	2,686,421 24			

BOSTON, April 30, 1866.

ERRORS EXCEPTED,

FREDERIC U. TRACY,

City and County Treasurer.

CITY OF BOSTON.

In Common Council, May 24, 1866.

The Joint Standing Committee on the Treasury Department, to whom was referred the accounts of the Treasurer and Collector of the City of Boston, for the year ending April 30, 1866, respectfully

REPORT

That they have made an examination of said accounts, and compared them with the books in the Treasurer's office; and they find that the entries correspond with the receipts and vouchers on file. The business of the office during the past year has exceeded that of any previous year.

On City Account,	$10,226,099 04
On County Account,	173,050 06
	$10,399,149 10

The balance of Cash on hand was	$2,686,421 24
The amount of Bonds and Notes held by the City was	291,225 31
The amount to the credit of the Committee on the Reduction of the City Debt was	2,748,365 01

Represented by the balance of cash on hand, and advances made on loans not yet issued. This is the largest amount ever before credited to that Committee.

The Committee on the Treasury Department are gratified in being able to present such a satisfactory exhibit of the financial affairs of the city.

For the Committee.

NATH'L C. NASH,
Chairman.

In Common Council, May 24, 1866.

Accepted. Sent up for concurrence.

BENJAMIN DEAN,
President pro tem.

In Board of Aldermen, May 25, 1866.

Concurred.

G. W. MESSINGER,
Chairman.

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